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COUNTY OF STANISLAUS
CALIFORNIA

For the Fiscal Year Ended

June 30, 1987

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

OF THE

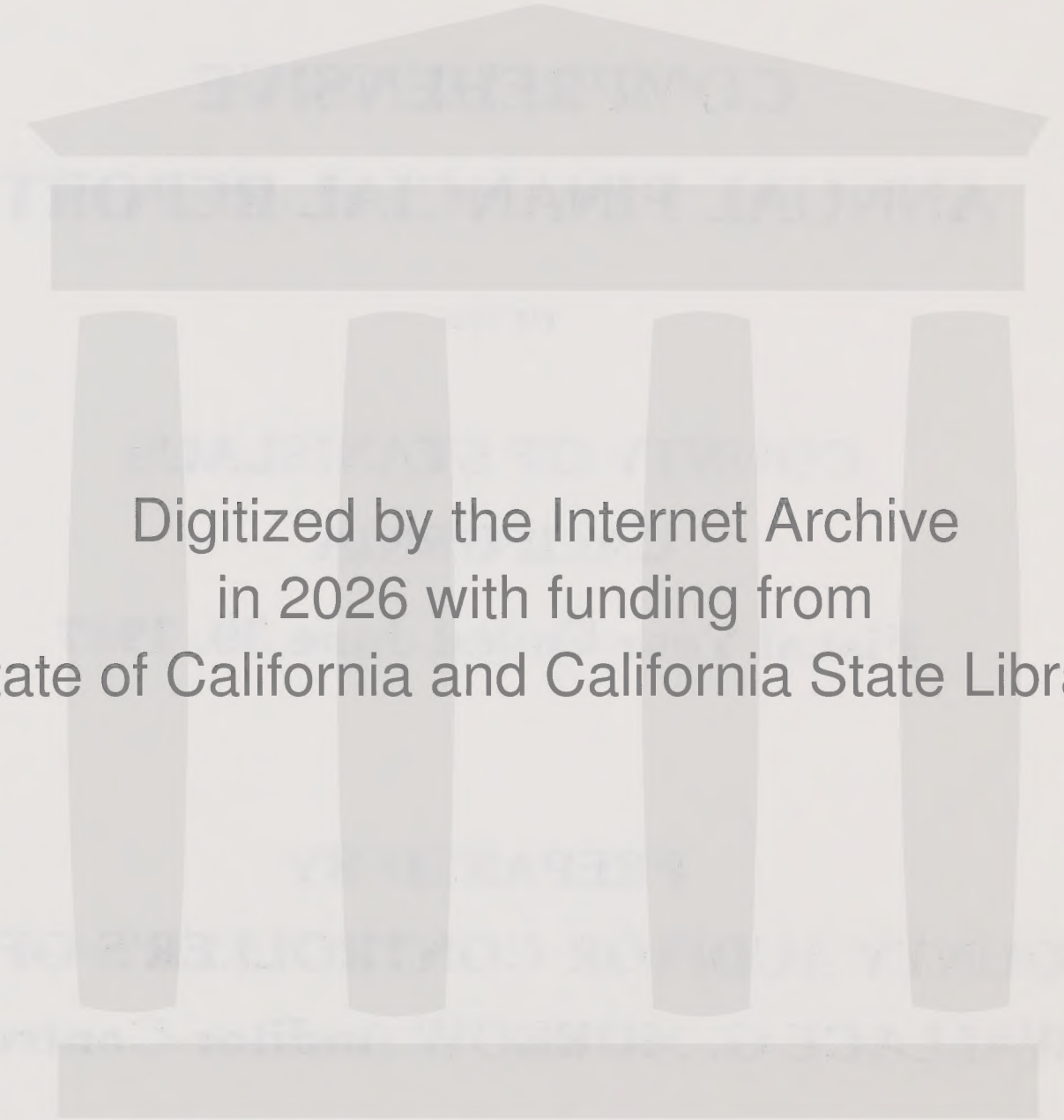
COUNTY OF STANISLAUS
CALIFORNIA

Fiscal Year Ended June 30, 1987

PREPARED BY

COUNTY AUDITOR CONTROLLER'S OFFICE

WALLACE G. MORROW Auditor-Controller



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OFFICE OF
AUDITOR-CONTROLLER

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WALLACE G. MORROW, AUDITOR-CONTROLLER
BYRON E. BYSTROM, ASSISTANT
STEPHEN F. SMITH, CPA, CHIEF DEPUTY

March 16, 1988

Honorable Board of Supervisors
County of Stanislaus
1100 H Street
Modesto, CA 95354

Gentlemen:

The Comprehensive Annual Financial Report of the County of Stanislaus for the year ended June 30, 1987, is hereby submitted in compliance with the provisions of Section 25253 of the Government Code of the State of California. This report was prepared by the County's Auditor-Controller Department. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data, as presented, is accurate in all material aspects. Appropriate disclosures and supplementary data are included in this report.

Report Content

Designed to meet the needs of a broad spectrum of financial statement readers, this Comprehensive Annual Financial Report is divided into three major sections:

1. Introductory Section - As the title indicates, this section introduces the reader to the report and includes the table of contents, this transmittal letter, plus a directory of elected and appointed officials of the County.

2. Financial Section - Five combined financial statements, together with the notes to the financial statements, compose the General Purpose Financial Statements (GPFS). The GPFS are the county basic financial statements and provide an overview for users who require less detailed information about the county finances than is contained in the balance of this report. The remainder of the financial section presents combining statements, individual fund statements and schedules focusing on individual funds rather than fund types.

3. Statistical Section - Although this section contains substantial financial information, these tables differ from financial statements in that they present some nonaccounting data, and cover more than two fiscal years.

The reader is directed to the "Notes to Combined Financial Statements" (beginning on page 11) for a description of the accounting policies of the County. Also, there is a listing of the funds and account groups that comprise the County's reporting entity.

Significant Financial Related Events

In 1987, the County continued implementation work on its new computerized, on-line Financial Accounting and Management Information System. Work was also started on a new, on-line payroll/personnel system which will enable the County to convert its monthly payroll to a bi-weekly frequency.

Financial Operating Highlights (All Governmental Funds)

	Amount	Percent of Total	Increase (Decrease) Prior Period
Revenue:			
Taxes	$ 34,396,306	16.9%	$ 3,778,830
License, Permits, Franchises	1,726,391	.9	558,016
Fines, Forfeitures, and Penalties	1,670,225	.8	39,726
Revenue from Use of Money/Property	3,240,832	1.6	1,889,827
Aid from Other Governments	141,631,058	69.7	11,076,023
Charges for Current Service	17,329,899	8.5	8,748,175
Other Revenue	3,241,839	1.6	(707,582)
Total Revenue	203,236,550	100.0%	25,383,015
Expenditures:			
General Government	15,816,849	7.8%	8,748,437
Public Protection	39,700,256	19.6	3,039,016
Public Ways/Facilities	12,175,059	6.0	3,030,726
Health/Sanitation	26,803,354	13.3	13,678,807
Public Assistance	103,319,564	51.1	(544,951)
Education	3,150,505	1.6	(1,241,155)
Recreation/Culture	1,280,870	.6	307,782
Capital Outlay	-0-		(1,496,177)
Total Expenditures	202,246,457	100.0%	25,522,485

Financial Operating Highlights (All Governmental Funds) (Continued)

	Amount	Increase (Decrease) Prior Period
Other Financing Sources - Net	$ 32,816	$ 32,816
Income before Transfers	1,027,909	(106,654)
Transfers In (Out)	(265,000)	(1,736,608)
Excess Revenue and Other Over Expenditures	757,909	(1,343,262)
Fund Balance Prior Year	15,367,468	2,601,173
Prior Period Adjustment	1,238,788	1,238,788
Fund Balance June 30, 1987	$17,364,165	$ 1,996,699
Fund Balance Components:		
General Fund	$10,627,213	$ 4,264,201
Special Revenue Fund	4,473,789	(1,957,212)
Capital Projects Fund	2,282,136	(311,254)
Special Assessment Fund	(18,973)	964
Totals as of June 30, 1987	$17,364,165	$ 1,196,699

Future Outlook

The County's financial health remains largely dependent on State actions. The County's financial condition appears to have stabilized somewhat as a result of earlier actions taken to reduce cost and increase revenues. A bill (AB 1507) designed to correct a major inequity for Stanislaus County was passed by the State Legislature, but was vetoed by the Governor because of questionable influence from the Department of Finance. The County expects to proceed with an election in 1988 to increase local sales tax by ½¢. If passed, proceeds would be dedicated to meeting infrastructure needs.

Independent Audit

The financial statements have been audited by the certified public accounting firm of Peat, Marwick, Main & Co. The County's independent auditors have reviewed the adequacy of internal controls and the information included in the Comprehensive Annual Financial Report. The auditor's opinion is included in this report.

Acknowledgements

The preparation of this report could not be accomplished without the efficient and dedicated services of the entire staff of the Auditor-Controller's Office. I especially express my appreciation to all who assisted and contributed to its preparation. I would also like to thank the Board of Supervisors for their support and actions to maintain the fiscal integrity of the County.

Respectfully submitted,

Wallace G. Morrow

WALLACE G. MORROW
Auditor-Controller
County of Stanislaus

WGM:GD:sb

DIRECTORY OF ELECTIVE AND APPOINTIVE OFFICERS

ELECTIVE OFFICERS

Supervisor, District No. 1	Dan Terry
Supervisor, District No. 2	Rolland C. Starn
Supervisor, District No. 3	Nick W. Blom
Supervisor, District No. 4	Raymond C. Simon
Supervisor, District No. 5	Sal Cannella
Auditor-Controller	Wallace G. Morrow
Assessor	David W. Triplett
Treasurer and Tax Collector	Don Fairchilds
Clerk-Recorder	David Wurm
District Attorney	Donald N. Stahl
Sheriff, Coroner and Public Administrator	Jim Trevena
Judge, Superior Court Department No. 1	Frank S. Pierson
Judge, Superior Court Department No. 2	E. M. Azevedo
Judge, Superior Court Department No. 3	Gerald V. Underwood
Judge, Superior Court Department No. 4	Charles V. Stone
Judge, Superior Court Department No. 5	Hugh Rose III
Judge, Superior Court Department No. 6	Norman S. Reid
Judge, Superior Court Department No. 7	Edward M. Lacy, Jr.
Judge, Superior Court Department No. 8	Donald B. Cantwell
Judge, Stanislaus County Municipal Court, Department A	Glenn A. Ritchey, Jr.
Judge, Stanislaus County Municipal Court, Department B	Al Girolami
Judge, Stanislaus County Municipal Court, Department C	David Vander Wall
Judge, Stanislaus County Municipal Court, Department D	Charles Aguilar
Judge, Stanislaus County Municipal Court, Department E	J. Augustus Accurso
Judge, Stanislaus County Municipal Court, Departments F & G	James Barakatt
Judge, Stanislaus County Municipal Court, Department H	Terry Cole
Superintendent of Schools	John B. Allard
State Senator - 12th District	Dan McCorquodale
Assemblyman - 27th District	Gary A. Condit

APPOINTIVE OFFICERS

Chief Administrative Officer	Philip A. Rosenberg
Agriculture Commissioner & Sealer of Weights & Measures	Keith Mahan
Area Agency on Aging Director	Lynda Shelton
Building Inspection Official	Harold Callahan
Clerk Administrator of Municipal Court	Don Lundy
Communications Acting Director	Phil Jenkins
County Director of Cooperative Extension & Farm Advisor	Phil Osterli
Counsel	Michael H. Krausnick
Director of Data Processing	Dennis Louis
Director of Emergency Services	James Martin
Director of Employment & Training	Gerald Kunishige
Environmental Resources Director	Gordon Dewers
Director of Fire Safety	Russ Richards
Hospital Administrator	Phillipp Wessels
Librarian	Judy West
Marshal	Robert Earl
Mental Health Director	Dr. Larry Poaster
Municipal Traffic Court Commissioner	Robert L. Head
Parks & Facilities Director	William Tiernan
Personnel Director	Lamar Bartholomew
Planning Director	Victor Holanda
Chief Probation Officer	Robert L. Norem
Public Defender	Dallas Cole
Public Health Director	Kem Kelly, M.D.
Public Works Director	Harold Callahan
Purchasing Agent	Richard Lang
Superior Court Administrator - Jury Commissioner	Mike Tozzi
Veteran's Services Officer	Bud Lahr
Welfare Director	Marsena Buck

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FINANCIAL SECTION

KPMG Peat Marwick

Certified Public Accountants

Peat Marwick Main & Co.
555 Capitol Mall
Sacramento, CA 95814

Telephone 916 448 1501

Telecopier 916 448 5801

Board of Supervisors
Joint Audit Committee
Stanislaus County, California:

We have examined the general purpose financial statements of Stanislaus County, California, as of and for the year ended June 30, 1987, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned general purpose financial statements present fairly the financial position of Stanislaus County, California, at June 30, 1987, and the results of its operations and the changes in financial position of its proprietary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual fund, and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Stanislaus County, California. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Peat Marwick Main & Co.

November 6, 1987

Member Firm of
Klynveld Peat Marwick Goerdeler

COUNTY OF STANISLAUS
COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
AS OF JUNE 30, 1987

	Governmental Fund Types			
Assets	General	Special Revenues	Capital Projects	Special Assessments
Cash and investments (Note 2)	$9,813,462	$4,326,237	($1,738,230)	$421
Accounts receivable (net of allowance for uncollectables) (Note 3 and 16)	3,068,568	458,756	4,054,999	1,658
Taxes receivable (Note 4)	1,343,499			
Due from other funds (Note 11)	3,792,532	21,052		
Due from other governments (Note 5)	122,000			
Inventory of supplies at cost		451,728		
Deposits with others		473,219		
Prepaid expenses				
Property, plant & equipment (Note 6)				
Accumulated depreciation and amortization (Note 6)				
Amount to be provided for compensated absences (Note 10)				
Advances to other funds				
Amount to be provided for CSAC obligation (Note 10)				
Cash held by others (Note 10)	750,000			
Total assets	$18,890,061	$5,730,992	$2,316,769	$2,079

The accompanying notes are an integral part of these financial statements.

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Total (Memorandum Only)
Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long-term Debt	
$5,692,771	$5,478,182	$18,844,166			$42,417,009
3,715,256	956,598	1,658			12,257,493
		24,276			1,367,775
					3,813,584
					122,000
338,403	280,820	28,323			1,099,274
	342,200				815,419
96,202					96,202
13,965,340	5,781,185	665,653	$50,516,040		70,928,218
(9,892,364)	(3,422,298)	(211,104)			(13,525,766)
				$6,644,512	6,644,512
746,350					746,350
				4,330,000	4,330,000
					750,000
$14,661,958	$9,416,687	$19,352,972	$50,516,040	$10,974,512	$131,862,070

COUNTY OF STANISLAUS
COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
AS OF JUNE 30, 1987

Liabilities and Fund Equity	Governmental Fund Types			
	General	Special Revenues	Capital Projects	Special Assessments
Liabilities:				
Accounts payable (Note 16)	$2,238,869	$989,122	$34,633	
Salaries and benefits payable	4,873,839	194,616		
Deposits from others	6,912	23,991		
Self insurance liability				
Due to other funds (Note 11)				$21,052
Liability for compensated absences (Note 10)	593,628	49,474		
Current portion of capital lease (Note 9)				
Advances from other funds				
Trust obligations				
Agency funds held for other governments				
CSAC obligation (Note 10)				
Estimated claims and judgements payable (Note 8 and 17)	549,600			
Capital lease obligation (Note 9)				
Total liabilities	8,262,848	1,257,203	34,633	21,052
Fund Equity:				
Contributed capital				
Investments in general fixed assets				
Retained earnings (deficit):				
Reserved				
Unreserved				
Fund balances:				
Reserved for encumbrances	$1,566,614	$2,699,043	$238,361	
Reserved for inventory supplies		451,728		
Reserved for imprest cash	138,936	15		
Reserved for advances to other funds	3,792,532	21,052		
Reserved for cash held by others	750,000			
Reserved-General		153,352		
Reserved-Other	2,414,967	473,219		
Unreserved:				
Undesignated	1,964,164	675,380	2,043,775	(18,973)
Total fund equity	10,627,213	4,473,789	2,282,136	(18,973)
Total liabilities and fund equity	$18,890,061	$5,730,992	$2,316,769	$2,079

The accompanying notes are an integral part of these financial statements.

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Total (Memorandum Only)
Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long-term Debt	
$845,924	$708,733	$719,102			$5,536,383
753,912	202,748				6,025,115
9,259					40,162
	4,450,676	400,000			4,850,676
3,534,076	257,106	1,350			3,813,584
988,588	263,587			$6,644,512	8,539,789
148,880	184,309				333,189
746,350					746,350
		13,657,153			13,657,153
		3,925,464			3,925,464
				4,330,000	4,330,000
400,000					949,600
88,239	113,251				201,490
7,515,228	6,180,410	18,703,069		10,974,512	52,948,955
428,132	3,003,745	22,757			3,454,634
			$50,516,040		50,516,040
2,205,809	449,952				2,655,761
4,512,789	(217,420)				4,295,369
					4,504,018
					451,728
					138,951
					3,813,584
					750,000
					153,352
					2,888,186
		627,146			5,291,492
7,146,730	3,236,277	649,903	50,516,040		78,913,115
$14,661,958	$9,416,687	$19,352,972	$50,516,040	$10,974,512	$131,862,070

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COUNTY OF STANISLAUS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
For the Fiscal Year Ended June 30, 1987

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS	SPECIAL ASSESSMENT FUNDS	TOTAL (Memorandum Only)
Revenues:					
Taxes and special assessments	$ 31,711,358	$ 2,670,913		$ 14,035	$ 34,396,306
Licenses, permits and franchises	1,692,883	33,508			1,726,391
Fines, forfeitures and penalties	1,055,778	614,447			1,670,225
Revenue from use of money and property	2,951,023	289,809			3,240,832
Intergovernmental revenues	128,034,597	13,596,461			141,631,058
Charges for current services	16,791,122	538,777			17,329,899
Miscellaneous revenues	1,852,238	118,545	$ 1,270,000	1,056	3,241,839
Total revenues	184,088,999	17,862,460	1,270,000	15,091	203,236,550
Expenditures:					
General	15,070,953		743,117	2,779	15,816,849
Public protection	38,983,077	717,179			39,700,256
Public ways and facilities		12,175,059			12,175,059
Health and sanitation	26,520,031	283,323			26,803,354
Public assistance	96,306,086	7,013,478			103,319,564
Education	2,745,455	405,050			3,150,505
Recreation & cultural services	1,280,870				1,280,870
Total expenditures	180,906,472	20,594,089	743,117	2,779	202,246,457
Excess revenues over(under) expenditures	3,182,527	(2,731,629)	526,883	12,312	990,093
Other financial sources(uses):					
Donations	10,353				10,353
Sale of fixed assets	9,000	13,463			22,463
Operating transfers in (out) (Note 12)	644,054	760,952	(1,670,006)		(265,000)
Excess revenues and other financial sources over(under) expenditures	3,845,934	(1,957,214)	(1,143,123)	12,312	757,909
Fund balance as previously reported - June 30, 1986	6,363,012	6,431,003	2,593,390	(19,937)	15,367,468
Prior period adjustment (Notes 10 and 13)	418,267		831,869	(11,348)	1,238,788
Beginning fund balance as restated	6,781,279	6,431,003	3,425,259	(31,285)	16,606,256
Fund balance - June 30, 1987	$ 10,627,213	$ 4,473,789	$ 2,282,136	$ (18,973)	$ 17,364,165

The accompanying notes are an integral part of these financial statements.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL, SPECIAL REVENUE, AND CAPITAL PROJECT FUNDS
(Budget and Actual)
For the Fiscal Year Ended June 30, 1987

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes and special assessments	$ 30,262,100	$ 31,711,358	$ 1,449,258	$ 2,645,873	$ 2,670,913	$ 25,040
Licenses, permits and franchises	1,672,952	1,692,883	19,931	20,500	33,508	13,008
Fines, forfeitures and penalties	1,097,149	1,055,778	(41,371)	644,300	614,447	(29,853)
Revenue from use of money and property	1,679,616	2,951,023	1,271,407	190,444	289,809	99,365
Intergovernmental revenues	138,810,781	128,034,597	(10,776,184)	12,957,652	13,596,461	638,809
Charges for current services	17,631,577	16,791,122	(840,455)	968,725	538,777	(429,948)
Miscellaneous revenues	1,856,016	1,852,238	(3,778)	498,199	118,545	(379,654)
Total revenues	193,010,191	184,088,999	(8,921,192)	17,925,693	17,862,460	(63,233)
Expenditures:						
General	16,988,257	15,070,953	1,917,304			
Public protection	40,895,927	38,983,077	1,912,850	1,024,719	717,179	307,540
Public ways and facilities				16,102,129	12,175,059	3,927,070
Health and sanitation	27,437,955	26,520,031	917,924	321,743	283,323	38,420
Public assistance	105,683,718	96,306,086	9,377,632	12,216,232	7,013,478	5,202,754
Education	2,949,154	2,745,455	203,699	632,592	405,050	227,542
Recreation and cultural services	1,396,301	1,280,870	115,431	8,950		8,950
Total expenditures	195,351,312	180,906,472	14,444,840	30,306,365	20,594,089	9,712,276
Excess revenues over(under) expenditures	(2,341,121)	3,182,527	5,523,648	(12,380,672)	(2,731,629)	9,649,043
Other financial sources(uses):						
Donations		10,353	10,353			
Sale of fixed assets	32,630	9,000	(23,630)	13,000	13,463	463
Proceeds from capital leases						
Operating transfers in (out) (Note 12)		644,054	644,054		760,952	760,952
Excess revenues and other financial sources over(under) expenditures	(2,308,491)	3,845,934	6,154,425	(12,367,672)	(1,957,214)	10,410,458
Fund balance - June 30, 1986	6,363,012	6,363,012		6,431,003	6,431,003	
Prior period adjustment (Notes 10 and 13)		418,267	418,267			
Beginning fund balance as restated	6,363,012	6,781,279	418,267	6,431,003	6,431,003	
Fund balance - June 30, 1987	$ 4,054,521	$ 10,627,213	$ 6,572,692	$ (5,936,669)	$ 4,473,789	$ 10,410,458

The accompanying notes are an integral part of these financial statements.

Capital Project Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
			$ 32,907,973	$ 34,382,271	$ 1,474,298
			1,693,452	1,726,391	32,939
			1,741,449	1,670,225	(71,224)
			1,870,060	3,240,832	1,370,772
			151,768,433	141,631,058	(10,137,375)
			18,600,302	17,329,899	(1,270,403)
$ 1,270,000	$ 1,270,000		3,624,215	3,240,783	(383,432)
1,270,000	1,270,000		212,205,884	203,221,459	(8,984,425)
4,166,410	743,117	$ 3,423,293	21,154,667	15,814,070	5,340,597
			41,920,646	39,700,256	2,220,390
			16,102,129	12,175,059	3,927,070
			27,759,698	26,803,354	956,344
			117,899,950	103,319,564	14,580,386
			3,581,746	3,150,505	431,241
			1,405,251	1,280,870	124,381
4,166,410	743,117	3,423,293	229,824,087	202,243,678	27,580,409
(2,896,410)	526,883	(3,423,293)	(17,618,203)	977,781	18,595,984
				10,353	10,353
			45,630	22,463	(23,167)
876,000		(876,000)	876,000		(876,000)
	(1,670,006)	(1,670,006)		(265,000)	(265,000)
(2,020,410)	(1,143,123)	(5,969,299)	(16,696,573)	745,597	17,442,170
2,593,390	2,593,390		15,387,405	15,387,405	
	831,869	831,869		1,250,136	1,250,136
2,593,390	3,425,259	831,869	15,387,405	16,637,541	1,250,136
$ 572,980	$ 2,282,136	$ (5,137,430)	$ (1,309,168)	$ 17,383,138	$ 18,692,306

COUNTY OF STANISLAUS
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
For the fiscal year ended June 30, 1987

	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)
	Enterprise	Internal Service	Non Expendable Trust	
Operating revenues:				
Charges for services	$ 26,683,668	$ 14,378,288	$ 3,960	$ 41,065,916
Other operating revenue	319,645	1,672,579	488,732	2,480,956
Total operating revenues	27,003,313	16,050,867	492,692	43,546,872
Operating expenses:				
Salaries and benefits	10,542,774	3,186,243	20,435	13,749,452
Contractual and county services	6,663,206	1,315,143	67,471	8,045,820
Equipment rental	843,268	1,616,948	1,308	2,461,524
Office and travel	229,196	683,369	1,165	913,730
Materials, fuel and supplies	3,121,501	1,803,601	321,902	5,247,004
Utilities	281,311	51,572	7,675	340,558
Communications	249,927	24,944	2,237	277,108
Depreciation and amortization	858,762	667,157	37,455	1,563,374
Repairs and maintenance	481,855	100,285	251	582,391
Insurance	1,095,491	1,007,494	365	2,103,350
Other	445,212	77,629		522,841
Publications and legal notices	15,642	1,196		16,838
Claims and judgements	400,000			400,000
Benefit Payments/Withdrawals		7,754,940		7,754,940
Total operating expenses	25,228,145	18,290,521	460,264	43,978,930
Operating income (loss)	1,775,168	(2,239,654)	32,428	(432,058)
Nonoperating revenues (expenses):				
Operating grants	555,057	208,093		763,150
Interest	239,218	184,914	6,673	430,805
Rent	2,280			2,280
Loss on sale of fixed assets		(1,024)		(1,024)
Investment income	32,691	10,842		43,533
Other		39,236		39,236
Total nonoperating revenues, net	829,246	442,061	6,673	1,277,980
Income before operating transfers	2,604,414	(1,797,593)	39,101	845,922
Operating transfers in (out) (Note 12)		265,000		265,000
Net Income	2,604,414	(1,532,593)	39,101	1,110,922
Retained earnings-June 30, 1986	4,114,184	1,765,125	588,045	6,467,354
Retained earnings-June 30, 1987	$ 6,718,598	$ 232,532	$ 627,146	$ 7,578,276

The accompanying notes are an integral part of these financial statements.

COUNTY OF STANISLAUS
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
For the fiscal year ended June 30, 1987

	Enterprise	Internal Service	Non Expendable Trusts	Total (Memorandum Only)
Sources of working capital:				
Operations:				
Net income (loss)	$ 2,604,414	$ (1,532,593)	$ 39,101	$ 1,110,922
Items not requiring working capital:				
Depreciation	858,762	667,157	37,455	1,563,374
Loss on sale of fixed assets		1,024		1,024
Working capital provided (used) by operations	3,463,176	(864,412)	76,556	2,675,320
Proceeds from sale of fixed assets		20,284		20,284
Increase in advances from other funds	746,350			746,350
Increase in contributed capital		413,787		413,787
Total sources of working capital	4,209,526	(430,341)	76,556	3,855,741
Uses of woking capital:				
Acquisition of fixed assets	152,118	601,863	20,102	774,083
Increase in advances to other funds	746,350			746,350
Increase in construction in progress		257,106		257,106
Decrease in capital lease, net	208,811	172,433		381,244
Adjustments to fixed assets		72,390		72,390
Adjustments to accumulated depreciation		21,922		21,922
Total uses of working capital	1,107,279	1,125,714	20,102	2,253,095
Net increase (decrease) in working capital	$ 3,102,247	$ (1,556,055)	$ 56,454	$ 1,602,646
Elements of working capital				
Cash	$ 3,273,073	$ (568,220)	$ 48,335	$ 2,753,188
Accounts receivable	(381,575)	753,937		372,362
Interest receivable				
Inventory	(4,589)	(70,806)	7,726	(67,669)
Prepaid expenses	19,204			19,204
Accounts payable	206,205	23,687	393	230,285
Salaries and benefits payable	19,380	(632)		18,748
Deposits from others	(9,259)			(9,259)
Compensated absences	(19,159)	(10,966)		(30,125)
Due to other funds	677,847	(257,106)		420,741
Due from other funds	(130,000)			(130,000)
Current portion of long term lease	(148,880)	(184,309)		(333,189)
Deposits with others		40,000		40,000
Estimated claims and judgements payable	(400,000)			(400,000)
Self insurance liability		(1,281,640)		(1,281,640)
Net increase (decrease) in working capital	$ 3,102,247	$ (1,556,055)	$ 56,454	$ 1,602,646

The accompanying notes are an integral part of these financial statements.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of the County of Stanislaus (the County) is presented to assist in understanding the County's financial statements. The financial statements and notes are representations of the County's management. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

(A) Reporting Entity: The County of Stanislaus is a political subdivision of the State of California, being formed in 1854 as a General Law County. The County is governed by an elected, five-member Board of Supervisors. The Board has oversight responsibility for the Governmental Funds, Proprietary Funds, Fiduciary Funds, and Accounts Groups as described in Note 1 (B). Oversight responsibility is demonstrated by financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. All other entities containing the name of "Stanislaus County" are outside the County's financial reporting entity.

The land used by the Geer Road Sanitary Landfill is jointly owned by the City of Modesto and the County of Stanislaus. The County of Stanislaus, by and through its Board of Supervisors, administers the operations of the landfill. Because of oversight responsibility as explained above, the landfill is included in the County's reporting entity. The operating results of the site is accounted for by the County and are reported in their entirety in the accompanying financial statements.

By law, certain school and special districts, though having their own boards, must maintain a major portion of their cash in the county treasury. Likewise, the Stanislaus County Employees Retirement Association must maintain their assets with the County. These entities are not included in these statements.

(B) Basis of Presentation - Funds and Account Groups: The County's financial accounts are maintained in accordance with the uniform accounting system for counties prescribed by the State Controller in compliance with the Government Code of the State of California. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses. The County's financial activities are accounted for in the following fund types and account groups.

GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions of the County are financed. The acquisition, use, and balances of the County's expendable financial resources and the related liabilities (except those accounted for in proprietary and similar trust funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the County's governmental fund types.

General Fund: The General Fund is the general operating fund of the county. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of specific revenue sources, other than special assessments, expendable trusts, or capital projects, that are legally restricted to expenditures for specified purposes. This group includes Road, County Fire Service, Air Pollution Control, Litter Cleanup, Superintendent of Schools, DOJ Alcohol Analysis, Area Agency on Aging, Job Training Partnership Act, Off-Highway Vehicle, Fish and Game, Hazardous Waste Management, County Survey Monuments, Property Crime Grant, and Office of Criminal Justice Planning Grant.

Capital Project Funds: Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds and trust funds. Included are General Revenue Sharing, Highway/Bridge Bond, CSAC Loan Program Funds, and Jail Construction.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(B) Basis of Presentation - Funds and Account Groups (Continued):

Special Assessment Funds: Special Assessment Funds are used to account for the financing of public improvements deemed to benefit the properties against which special assessments are levied.

PROPRIETARY FUND TYPES

Proprietary Funds are used to account for the County's ongoing organizations and activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income and capital maintenance. The following are the County's proprietary fund types:

Enterprise Funds: Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal Service Funds: Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

FIDUCIARY FUND TYPE

Trust and Agency Funds: Trust and Agency Funds are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and for other funds. Trust Funds include nonexpendable trust funds. Nonexpendable trust funds are reported as proprietary funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

ACCOUNT GROUPS

Account groups are used to establish accounting control and accountability for the County's general fixed assets and general long-term account groups. The following are the County's account groups:

General Fixed Assets Account Group: General Fixed Asset Account Group is used to account for all fixed assets except those related to specific proprietary and trust funds.

General Long-Term Account Group: General Long-Term Account Group is used to account for the long-term portion of compensated absences liability, and the CSAC obligation of the County.

(C) Basis of Accounting: The modified accrual method of accounting is used for the County's general fund, special revenue funds, capital projects funds, special assessment funds, and agency funds. Under this method, revenues are generally recognized only when the related cash is received unless they are measurable and available to finance the County's operations. Expenditures are recorded when the liability is incurred, except for (1) interest on general long-term obligations, which is recorded when due, and (2) the noncurrent portion of accrued vacation and sick leave, which is recorded in the general long-term debt account group.

The accrual method of accounting is used for the internal service funds, enterprise funds, and nonexpendable trust funds. Under this method, revenues are recognized when earned and expenses are recognized when incurred.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(C) Basis of Accounting (Continued):

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the County; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt, or earlier if the susceptible to accrual criteria are met.

Licenses and permits, charges for services, fines and forfeits, and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available (see Note 4 for property tax accrual policy).

Special assessments are recorded as revenues in the year the assessments are levied, even if payments are made in annual installments. Annual installments not yet payable are reflected as special assessment receivables.

(D) Budgetary Data: In accordance with provisions of Sections 29000 thru 29143 of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares and legally adopts a final balanced budget on or before August 30 of each fiscal year. Until the adoption of this final balanced budget, operations are governed by the adopted proposed budget approved by the Board of Supervisors.

By law, the Auditor-Controller is empowered to allow expenditures based on the proposed budget, with the exception of new capital items or the hiring of new employees, during the interim period from July 1 through August 30.

An operating balanced budget is adopted each fiscal year for the general, special revenue, and capital projects on the modified accrual basis of accounting for purposes of control, and on the accrual basis for the internal service and enterprise funds. Public hearings are conducted on the adopted proposed budget to review all appropriations and the source of financing. Because the final budget must be balanced, any shortfall in revenue requires an equal reduction in appropriations.

Budgetary control is exercised at the object level. All amendments or transfers of appropriations within or between objects within the same budget unit require County Administrator approval. Amendments and transfers of appropriations between budget units or that involve the addition or deletion of a project or piece of equipment or are supplemental appropriations financed by unanticipated revenues must be approved by the Board of Supervisors.

All unencumbered and unexpended appropriations lapse at year end, except for certain projects, the life of which extends longer than the fiscal year. For those projects, appropriations are carried forward to the following year.

The Job Training Partnership Act - Special Revenue Fund prepares its budget based on contract periods that do not coincide with the fiscal year. All contracts for receipt of allocation of federal funds are approved by the Board of Supervisors.

(E) Encumbrances: Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. Open encumbrances are reported as reservations of fund balances since the commitments will be honored through subsequent years' budget appropriations. Encumbrances do not constitute expenditures or liabilities.

(F) Grant Revenues: Certain grant revenues are recognized when specific related expenditures have been incurred.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(G) Fixed Assets - Enterprise, Internal Service and Trust Funds: Fixed assets are recorded at cost, or estimated historical cost, in the enterprise, internal services, and nonexpendable trust funds. Depreciation and amortization of fixed assets are provided on the straight-line method over their estimated useful lives, which range from three to fifty years. Landfills, in the enterprise funds, are amortized over the estimated number of years that space will be available. Contributed fixed assets are recorded at fair market value at time of receipt.

(H) General Fixed Assets: General Fixed assets have been acquired for general governmental purposes. Assets purchased are recorded as expenditures in the governmental funds and capitalized at cost in the general fixed assets account group. Contributed fixed assets are recorded in general fixed assets at estimated fair market value at the time received.

Fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, have not been capitalized. Such assets normally are immovable and of value only to the County. Therefore, the purpose of stewardship for capital expenditures is satisfied without recording these assets.

No depreciation has been provided on general fixed assets.

(I) Self-Insurance: The County provides workers' compensation, general liability, unemployment, health, vision care, and dental benefits under self-insured plans. The estimated accrued liability for claims is based upon the County's historical experience with a case by case evaluation for workers' compensation and general liability claims. Liability for claims incurred but not reported are not determined actuarially, management feels they are adequate.

(J) Vacation and Sick Leave - Compensated Absences: All regular employees of the County earn vacation with pay every year. The amount of hours is based on the years of continuous service and the bargaining unit to which the employee belongs. Except for management employees, no more than 400 hours may be accumulated as of January 1 of each year. Also, regular employees are given credit for 8 hours sick leave each month of employment with unlimited accumulation.

Upon separation from County service after at least six months for vacation and one year for sick leave, most regular employees are entitled to all unused vacation time accumulation and 25% of accumulated sick leave.

At the close of each fiscal year, the balance of this accumulated time at the last pay period is computed for each employee at the current salary range. In the Financial Statements, these amounts are referred to as "Compensated Absences." An average of all termination payments since January, 1982, is used to compute the current liability for the Governmental Fund Types; the balance is posted to the Long-Term Debt Account Group. The total amount is posted as a liability for the Proprietary Fund Types.

(K) Inventory: Inventory is valued at the lower of cost (first-in, first-out) or market, and consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are purchased. The reserve for inventory is equal to the amount of inventory to indicate that a portion of the fund balance is not available for future expenditure.

(L) Advances to Other Funds: Long-term interfund advances are recorded as a receivable and as a reserve of fund balance by the advancing fund.

(M) Fund Equity: Amounts reported as designated for subsequent years' expenditures in fund equity available relate to unused appropriations that are expected to be expended during the next fiscal year.

(N) Cash and Investments: Cash and short-term investments are generally held in commingled accounts by the County Treasurer. Investments are stated at cost, which approximates market.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(O) Total Columns on Combined Statements: Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this information.

(P) Financial Statement Comparisons: Certain reclassifications have been made in the presentation of the 1987 General Purpose Financial Statements.

NOTE 2: CASH AND INVESTMENTS

The County maintains a cash and investment pool that is available for use by all funds in the amount deposited. In addition, the pool is utilized by school districts, the Stanislaus County Employees Retirement Association, and special districts not governed by the Board of Supervisors. These entities are not considered part of the County's reporting entity as the County does not exercise oversight authority over them (Note 1) and therefore are not included in these statements.

State statutes authorize the County to invest in obligations of the U.S. Treasury, agencies, and instrumentalities, bonds, notes, and warrants of the State or any local agency of the State of California, bankers' acceptances, commercial paper rated A-1 or better by Standard and Poor's Corporation or P-1 or better by Moody's, negotiable certificates of deposit issued by a nationally or state-chartered bank or savings and loan, repurchase agreements or reverse repurchase agreements, medium term notes issued by corporations operating within the United States, and the State of California Local Agency Investment Fund.

Deposits: At year-end, the carrying amount of the County's deposits was $20,831,008 and the bank balance was $43,702,835. Of the bank balance, $1,700,000 was covered by federal depository insurance, $35,725,000 was covered by collateral held by the pledging bank's trust department or agent in the County's name, and $6,277,835 was uninsured and uncollateralized.

Investments: All the County's investments at year-end, except for the Local Agency Investment Fund, were uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the County's name. Interest income from pooled investments is allocated equitably between funds on a daily balance basis.

	Carrying Amount	Estimated Market Value
Bankers Acceptances	$ 35,232,049	$ 35,460,000
U.S. Treasury Securities	9,784,154	9,917,000
Commercial Paper	22,300,000	22,300,000
Local Agency Investment Fund	34,803,000	34,803,000
Total Investments	$102,119,203	$102,480,000

Reconciliation to Cash per Balance Sheet:

Deposit Carrying Amount	$ 20,831,008
Investments	102,119,203
Imprest Cash	140,066
Less Cash Belonging to Entities Not Part of Reporting Entity	(80,673,268)
Cash Per Statements	$ 42,417,009

NOTE 3: ACCOUNTS RECEIVABLE

Accounts Receivable includes receivables from federal, state, and local governments.

NOTE 4: PROPERTY TAX

The County's property taxes are levied July 1 (Unsecured Roll) and October 1 (Secured Roll) on assessed value established on the lien date of the previous March 1 for all taxable property located within the County. Local assessed values are determined, subject to appeal before the Assessment Appeals Board, by the County Assessor's Office. Locally assessed real property is appraised at the 1975-76 base year value and is adjusted each year after 1975 by the change in the Consumer Price Index (CPI) not to exceed an increase of 2 percent. Property is reappraised from the 1975-76 base year value to current full value upon either (1) a change in ownership, or (2) new construction, as of the date of such transaction or completion of construction (only the newly constructed portion of the property is reappraised). Thereafter, it continues to be increased annually by the change in the CPI not to exceed 2 percent. The assessed value for the 1986-87 fiscal year is $8,933,169,963.

The county is permitted by Division 1, Part 0.5, Chapter 5.5, of the California Revenue and Taxation Code, to levy taxes up to $1.00 per $100 of assessed valuation for general governmental services other than the payment of principal and interest on general obligation bonds or other indebtedness approved by voters prior to July 1, 1978. Taxes are allocated to local agencies and school districts as outlined in Chapter 6 of the California Revenue and Taxation Code.

Taxes are due in one installment (Unsecured Roll) on billing and are subject to late payment penalties if paid after August 31, or two installments (Secured Roll) due on November 1 and March 1, and again subject to the late payment penalties if paid after December 10 and April 10 respectively. Current tax collections for the fiscal year ended June 30, 1987, were 94.86% of the tax levy.

The balance of the tax levy not yet posted to accounts of the General Fund is accrued as Taxes Receivable. Historically, this balance has been realized as much of the tax receipts are in suspense accounts and, in addition, have been increased by payments from taxpayers avoiding the sale of delinquent properties.

As amounts due at fiscal year end are delinquent and amounts received subsequent to fiscal year end are not significant, property taxes are recognized and apportioned only as received.

NOTE 5: DUE FROM OTHER GOVERNMENTS

Due from Other Governments includes $90,000 due from Keyes Community Service District, $20,000 due from Eastside Water District, and $12,000 due from Hughson Fire District. These amounts represent loans of funds for operations to Special Districts governed by their own boards.

NOTE 6: FIXED ASSETS

A summary of changes in general fixed assets account group follows:

	Balance June 30, 1986	Additions	Deletions	Adjustments	Balance June 30, 1987
Land	$ 4,843,740	$ 17,153			$ 4,860,893
Structures and Improvements	35,886,665	409,309			36,295,974
Equipment	8,207,013	1,375,994	$227,492	$ 3,658	9,359,173
Totals	$48,937,418	$1,802,456	$227,492	$ 3,658	$50,516,040

NOTE 6: FIXED ASSETS (Continued)

Valuation of General Fixed Assets Account Group: Fixed Assets are recorded at historical cost. Donated fixed assets are recorded at their estimated fair value at time of receipt. Certain Structures/Improvements were recorded at "insurable value" in 1956. We have interpreted this to reflect construction costs. The following assets are recorded at insurable value:

Courthouse	$ 836,291.00
Center III	917,479.71
Welfare	312,742.30
Womens' Detention Center (Old Juvenile Hall)	80,789.00
Road Warehouse, Oakdale	11,991.00
Valley Home Library	2,994.00
Laird Park	11,310.00
Total	$2,173,597.01*

*5.99% of Total Structures and Improvements Account Valuation

Depreciation: Depreciation is not recorded in the General Fixed Assets Account Group. The Auditor-Controller does maintain cost-accounting records that reflect accumulated depreciation for equipment.

Equipment Balance - General Fixed Assets: This balance is subject to adjustment (increase or decrease) after review of physical inventory as submitted by department heads. If Auditor's Office concurs with the adjustment, the difference is transferred to an account titled "Pending Board Action." At June 30, 1987, the amount of $99,108 remains in the equipment balance total until removal (write-off) is authorized by Board of Supervisors.

A summary of proprietary fund type property, plant, and equipment at June 30, 1987, follows:

	Enterprise	Internal Service	Nonexpendable Trusts
Land	$ 372,711		
Buildings and Improvements	8,915,465	$ 139,316	
Equipment	4,677,164	5,384,763	$665,653
Construction in Progress		257,106	
	$13,965,340	$5,781,185	$665,653
Less Accumulated Depreciation	9,892,364	3,422,298	211,104
Net Property, Plant and Equipment	$ 4,072,976	$2,358,887	$454,549

Construction in Progress: The County is having a new countywide telephone system installed. Installation began in May 1987 and is expected to be completed by the end of fiscal year 1987-88. The $257,106 represents a 10% down payment paid in June 1987.

Adjustments to Fixed Assets and Accumulated Depreciation--Internal Service Funds: These are adjustments made to the beginning balances and ending balances after the books are closed to bring the general ledger in line with the subsidiary ledger.

NOTE 6: FIXED ASSETS (Continued)

Adjustments to Fixed Assets:

	Adjustments to Beginning Balance	Adjustments to Ending Balance	Net Adjustment 1986-87
Communications	$65,680	$(25,971)	$39,709
Data Processing	27,732	(20,330)	7,402
County Garage	32,848	(7,569)	25,279
Total			$72,390

Adjustments to Accumulated Depreciation:

	Adjustments to Beginning Balance	Adjustments to Ending Balance	Net Adjustment 1986-87
Data Processing	$ 649	$13,801	$14,450
County Garage	7,472		7,472
Total			$21,922

NOTE 7: EMPLOYEES' RETIREMENT PLAN (UNAUDITED)

Substantially all permanent employees of the County are members of the Stanislaus County Employees Retirement Association. The Association was formed on July 1, 1948, under provisions of the California Retirement Act of 1937. The County's payroll for employees covered by the Association for the year ended June 30, 1986, was $55,766,000. As of July 1, 1986, employee membership data related to the pension plan was as follows: retired members, 1,064; active members, 2,524; and inactive vested members, 183.

The Association has three tiers of retirement plan options. Under Tiers 1 and 2, benefits are vested after five years of employment; under Tier 3, benefits are vested after ten years of employment. Members with 10 years of service, who have reached age 50, are eligible to retire under Tiers 1 and 2. Members with 10 years of service, who have reached age 55, are eligible to retire under Tier 3. Members with 30 years' service (20 years for Safety), regardless of age are eligible to retire under Tiers 1 and 2. Tiers 1 and 2 also provide death and disability benefits. Tier 3 provides disability benefits only.

Contributions are made partially by the employees (except Tier 3), with the County paying the remainder of the required contribution, which is determined by a consulting actuary. The County's liability is being funded on the Entry Age Actuarial Cost Method with a Supplemental Present Value. The amortization period for the Supplemental Present Value is 26 years from the July 1, 1986, valuation date. For the year ended June 30, 1987, employer contributions amounted to approximately $6,587,000.

As of July 1, 1986, (the last valuation) a comparison of the present value of accumulated benefits and the net assets at cost available for benefits is presented below. The liability and funding ratio as of July 1, 1986, is based on the 9% interest and 7½% salary scale assumptions, are as follows:

NOTE 7: EMPLOYEES' RETIREMENT PLAN (UNAUDITED) (Continued)

Approximate Present Value of Benefits:

Retired Members	$ 82,323,000
Vested Active and Inactive Members	85,334,000
Non-vested active members	3,973,000
Other	3,506,000
Total Pension Benefits Earned	$175,136,000
Assets Available for Benefits, at Cost (Estimated Market Value $160,661,000)	$133,931,000
Unfunded Pension Benefits Earned	$41,205,000
Funding Ratio	76.5%

NOTE 8: ESTIMATED CLAIMS AND JUDGEMENTS PAYABLE

An application has been made by a company for a reduction in tax assessment. The County has a maximum liability to refund approximately $960,000 in property taxes. The County's share is 26% or $249,600. It is the opinion of County Counsel that the loss is probable.

The County is the defendant in two litigations. One is a claim for real property loss, the other is for real property loss and for personal injury damage relating to air and water contamination. Both cases involve the Geer Road Landfill. The second case was settled December 1, 1987, for $100,000. The first case has not yet been settled; the estimated liability is approximately $300,000. It is the opinion of County Counsel that the loss is probable.

The County is the defendant in litigation seeking damages for sexual harassment and wrongful termination. As of the statement issuance date, the case has tentatively been settled for $300,000. It is the opinion of County Counsel that this is the County's liability in this matter.

NOTE 9: LEASES AND COMMITMENTS

The County leases equipment under long-term lease agreements, substantially all of which are cancelable at the option of the County with minimal or no penalty. Aggregate rental expense for all operating leases approximated $2,500,000 for the year ended June 30, 1987. Included in property, plant and equipment are the following amounts applicable to capital leases:

	Internal Service Funds	Enterprise Funds
Equipment	$731,928	$590,696
Less Accumulated Depreciation	280,551	347,336
	$451,377	$243,360

NOTE 9: LEASES AND COMMITMENTS (Continued)

The following is a yearly schedule of future minimum rental payments under operating and capital leases with original terms of one year or more:

	Capital Lease	Operating Leases
1987/88	$359,950	$ 641,769
1988/89	180,613	557,076
1989/90	20,247	460,920
1990/91	12,971	241,711
1991/92	8,657	28,211
1992/Later		43,500
Total Minimum Lease Payments	582,438	$1,973,187
Less: Amounts Representing Interest	47,759	
Present Value of Net Minimum Lease	534,679	
Less: Current Installments of Capital Lease Obligations	333,189	
Net Capital Lease Obligations	$201,490	

The County has two long-term commitments, one with California Forensic Medical Group for Inmate Medical Care at the Jail, Women's Detention Facility and Honor Farm; and one with Dunford, Grisez and Orenstein, Attorneys for Indigent Attorney Services for legal representation of eligible indigents where the public defender has a legal conflict of interest or other inability to act. The inmate medical care commitment is for one year with twelve monthly payments totaling $730,684. The Indigent Attorney Services is a commitment until 9/30/89 with twenty-seven monthly payments totaling $551,250.

NOTE 10: LONG-TERM DEBT

The following is a schedule of the changes in the General Long-Term Debt Account Group:

	Balance June 30, 1986	Prior Period Adjustment	Additions	Retirements	Balance June 30, 1987
Earned Compensated Absences	$6,513,916		$130,596		$ 6,644,512
CSAC Obligation		$5,005,000		$675,000	4,330,000
	$6,513,916	$5,005,000	$130,596	$675,000	$10,974,512

NOTE 10: LONG-TERM DEBT (Continued)

The following is a schedule of changes in proprietary long-term debt:

	Balance June 30, 1986	Additions	Retirements	June 30, 1987
Enterprise Funds:				
Capital Lease Obligations	$297,050	$ 62,836	$271,647	$ 88,239
Advances from Other Funds		746,350		746,350
	$297,050	$809,186	$271,647	$834,589
Internal Service Funds:				
Capital Lease Obligations	$285,684	$197,956	$370,389	$113,251

Advances from Other Funds are amounts owed to a particular fund by another fund which are not due within one year. The exact schedule of repayment has not been determined at this time.

The County Supervisors Association of California (CSAC) of which the County of Stanislaus (County) is a member, has formed a non-profit public benefit corporation: CSAC Finance Corporation. Its purpose is to provide capital project lease financing to various counties.

In 1985-86, the County funded the CSAC Loan Capital Projects Fund with funding from the CSAC Loan Program Corporation which had sold Certificates of Participation June 1, 1986. Repayment was due in semi-annual payments of $492,260 to $1,243,200 which includes interest through November 15, 1991: interest at 4.75-7.2 percent. The County of Stanislaus had been allocated $5,005,000, of which $750,000 was placed in a reserve fund at Bank of America, $200,000 was used for issuance costs, leaving a net allocation of $4,055,000 for project use under a five-year lease. The County recorded revenues from other financing sources of $3,223,131 in fiscal year 1985-86 in the Capital Projects Fund. A prior period adjustment of $831,869 has been recorded in fiscal year 1986-87 to reflect the net receivable from the CSAC Loan Program. The County has elected not to establish a Debt Service Fund. The debt is being serviced through the General Fund on a current basis.The General Fund made principal and interest payments on the CSAC lease obligation during 1986-87 of $675,000 and $316,682 respectively.

At this date, the entire amount of proceeds due the County are being held in trust by Bank of America pending filing of appropriate legal documents. Interest earned on these monies were used to offset amounts due for fiscal year 1986-87. This amounted to $311,790.

Future minimum payments under CSAC agreement:

1987/88	$ 990,245
1988/89	997,770
1989/90	993,658
1990/91	987,420
1991/92	1,243,200
Total Minimum Payments	$5,212,293
Amount Representing Interest	(882,293)
Net Agreement Obligation	$4,330,000

NOTE 10: LONG-TERM DEBT (Continued)

This fiscal year, the County General Fund issued Tax and Revenue Anticipation Notes to enhance cash flow during the first half of the fiscal year. The principal of the notes and the interest thereon are paid from pledged property taxes and revenues the County expects to receive during the fiscal year. During the fiscal year 1986-87, the County issued and redeemed $24,000,000 in Tax and Revenue Anticipation Notes.

NOTE 11: INTERFUND RECEIVABLES AND PAYABLES

During the course of normal operations, the County has numerous transactions between funds, including expenditures, reimbursements, transfer of resources to provide services, and debt service. The accompanying financial statements reflect such transactions as Due from Other Funds and Due to Other Funds.

Individual interfund receivables (due from other funds) and payables (due to other funds) at June 30, 1987, were as follows:

	Due from Other Funds	Due to Other Funds
General Fund	$3,792,532	
Special Revenue (Road)	21,052	
Special Assessment:		
10th Street & Anna Avenue		$ 3,168
10th Street Keyes		992
3400 Oakdale Road		1,018
Coffee Village #2		1,000
River Road & Grayson Road		10,161
Sylvan Village #2		4,713
Enterprise Funds (Hospital)		3,534,076
ISF - Communications		257,106
Agency		
Special Purpose		1,350
	$3,813,584	$3,813,584

NOTE 12: OPERATING TRANSFERS

	IN	OUT
General Fund		
Transfer from Revenue Sharing	$ 673,421	
Transfer to Area Agency on Aging		$ 29,367
Total	$ 673,421	$ 29,367
Special Revenue Funds		
Area Agency on Aging Transfer from General Fund	$ 29,367	
Road Fund Transfer from Highway and Bridge Bond	561,474	
Road Fund Transfer from CSAC	159,000	
Property Crime Grant Transfer from Revenue Sharing	11,111	
Total	$ 760,952	
Capital Project Funds		
Revenue Sharing Transfer to General Liability Self-Insurance		$ 265,000
Highway and Bridge Bond Transfer to Road		561,474
CSAC Transfer to Road		159,000
Revenue Sharing Transfer to General Fund		673,421
Revenue Sharing Transfer to Property Crime Grant		11,111
Total		$1,670,006
Enterprise Funds		
Waste-to-Energy Transfer from Geer Road Landfill	$ 358,800	
Geer Road Landfill Transfer to Waste-to-Energy		$ 358,800
Total	$ 358,800	$ 358,800
Internal Service Funds		
General Liability Self-Insurance Transfer from Revenue Sharing	$ 265,000	
Total	$ 265,000	
TOTAL TRANSFERS	$2,058,173	$2,058,173

NOTE 13: PRIOR PERIOD ADJUSTMENTS

General Fund: At June 30, 1986, the County failed to record an accrual for the employer's portion of FICA in the amount of $331,733. Also, the County did not record a $750,000 deposit with others related to the CSAC loan (see Note 10, Long-Term Debt). The net effect of these corrections of an error is a prior period adjustment of $418,267.

Special Assessment Funds: At June 30, 1986, the amount of $11,348 was included in the special assessment funds in error. The funds were reclassified to agency funds resulting in the prior period adjustment.

Capital Project Fund: A prior period adjustment to correct an error of $831,869 was recorded relating to the CSAC loan (see Note 10, Long-Term Debt).

Long-Term Debt Group of Accounts: A prior period adjustment to correct an error of $5,005,000 was recorded relating to the CSAC loan (see Note 10, Long-Term Debt).

NOTE 14: SEGMENTS OF ENTERPRISE ACTIVITIES

Key financial data for the County's enterprise funds for the year ended June 30, 1987, are as follows:

	County Transit System	Fink Road Sanitary Landfill	Geer Road Sanitary Landfill	Scenic General Hospital	Waste to Energy	Total
Operating Revenue	$ 62,480	$ 278,028	$ 4,540,976	$ 22,094,461	$ 27,368	$ 27,003,313
Depreciation & Amortization	(7,987)	(5,694)	(11,465)	(833,616)		(858,762)
Operating Expense	(479,914)	(713,985)	(1,554,677)	(21,106,604)	(514,203)	(24,369,383)
Operating Income (Loss)	(425,421)	(441,651)	2,974,834	154,241	(486,835)	1,775,168
Non-operating Revenue	307,249	16,862	253,357	251,778		829,246
Income before Operating Transfers	(118,172)	(424,789)	3,228,191	406,019	(486,835)	2,604,414
Operating Transfers In (Out)			(358,800)		358,800	
Net Income (Loss)	$(118,172)	$(424,789)	$ 2,869,391	$ 406,019	$(128,035)	$ 2,604,414
Property, Plant and Equipment Additions	$ 3,261		$ 742	$ 148,115		$ 152,118
Net Working Capital	48,633	$ 327,669	4,676,824	(1,763,098)	$(128,035)	3,161,993
Total Assets	103,192	376,397	6,055,751	8,153,812	(27,194)	14,661,958
Total Equity (Deficit)	81,031	(378,534)	5,469,777	2,102,491	(128,035)	7,146,730

NOTE 15: CAPITAL CONTRIBUTIONS

A summary of capital contributions follows:

	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Funds
Contributions at July 1, 1986	$428,132	$2,589,958	$22,757
Contributions from Government		413,787	
Contributions at June 30, 1987	$428,132	$3,003,745	$22,757

NOTE 16: RELATED PARTY TRANSACTIONS

The County is responsible for medically indigent patient care, and has contracted with Scenic General Hospital to provide the services. The total amount of such medically indigent patient care provided was approximately $8.5 million for the year. As of the end of the year, an accounts receivable of $722,288 arising from the services provided to the County was reported by Scenic General Hospital, and an accounts payable reported by the General Fund for the same amount.

NOTE 17: CONTINGENT LIABILITIES

The County, along with several named individuals and a flood control district, is a defendant in litigation for allegedly causing flooding of plaintiff's land. The County's self-insured retention on existing policies ranges from $100,000 on one claim to $250,000 on a second claim. The outcome cannot be determined at this time.

The County's Family Support Division is currently being audited by the State Controller's Office. The audit is being conducted at the request of the State Department of Social Services. The audit is in response to allegations of misapplication/misappropriation of child support funds. The amount of the County's liability, if any, cannot be determined at this time as the audit has not been completed.

In addition to liabilities shown on the Balance Sheet and items mentioned above, the County is a defendant in a number of legal actions arising in the normal course of its activities. It is the opinion of the County Counsel that none of these actions are expected to have a material effect on County operations or financial condition.

Further, the County participates in a number of federally-assisted grant programs, principal of which are the General Revenue Sharing, Community Development Block Grant, Joint Training Partnership Act, and Local Public Works programs. These programs are subject to financial and compliance audits by the grantors or their representatives. Some audits of these programs for or including the year ended June 30, 1987, have not been conducted or concluded. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

The County is self-insured with respect to worker's compensation, general liability, unemployment, health, vision care and dental. Under its existing worker's compensation insurance plan, the County is self-insured for $250,000 per occurrence, with a commercial insurance company providing certain liability coverage for up to $5,000,000. The general liability insurance covers property damage, general liability, auto, and personal malfeasance. Property damage is insured by a commercial carrier for full value with a $5,000 deductible (self-insured) except for Electronic Data Processing Equipment which has a $100 deductible. General liability, auto, and personal malfeasance is self-insured for up to $250,000 per occurrence, with the excess insured by a commercial carrier for up to $15,000,000. Health insurance is self-insured up to $50,000 per occurrence, with the excess insured by a commercial carrier up to $1,000,000 per occurrence. Unemployment, vision care, and dental insurance are fully self-insured. Limited exposure precludes the need for outside coverage.

The hospital's occurrence-based malpractice insurance policy provides coverage up to $10,000,000 per claim. There is a $200 fixed deductible plus 50% of the first $200,000 per claim. A $400,000 trust fund has been established in the Trust and Agency funds to provide for the deductible portion of the Hospital's malpractice claims. As such, no accrual has been established in the Scenic General Hospital fund for the deductible portion of these claims.

NOTE 18: SUBSEQUENT EVENTS

In September 1987, the County approved a second CSAC borrowing for telecommunications equipment, financed by fixed rate certificates of participation. The County of Stanislaus has been allocated $3,035,000, of which $422,650 is placed in a reserve fund, $74,675 is for issuance costs, and $2,537,675 for project use under a ten-year lease.

In October 1987, the County reached an agreement to receive the $4,055,000 of the first CSAC borrowing by placing a lien on the County Jail. At the time of printing these statements, County Counsel is preparing the necessary documents.

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SUPPLEMENTAL FINANCIAL INFORMATION

SPECIAL REVENUE FUNDS

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COUNTY OF STANISLAUS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
As of June 30, 1987

Assets	Road	Fire	Air Pollution Control	Litter Cleanup	Superintendant of Schools	DOJ Alcohol Analysis
Cash	$ 3,303,730		$ 97,095	$ 8,300	$ 89,579	$ 49,811
Accounts receivable	398,167					
Due from other funds	21,052					
Deposits with others	473,219					
Inventories - materials/supplies	337,015					
Inventories - shop	114,713					
Total assets	$ 4,647,896		$ 97,095	$ 8,300	$ 89,579	$ 49,811
Liabilities and Fund Equity						
Liabilities:						
Accounts payable	$ 542,063		$ 24,631			$ 32,160
Accrued payroll	121,098		9,005		$ 2776	
Deposits from others	23,991					
Liability - compensated absences	39,687		1,874		7,636	
Total liabilities	726,839		35,510		10,412	32,160
Fund equity:						
Unreserved-undesignated	539,052		61,110	$ 566	79,167	
Reserved for general contingency				7,734		17,651
Reserved for imprest cash	15					
Reserved for inventories	451,728					
Reserved for encumbrances	2,435,991		475			
Reserved for payroll						
Reserved for others	473,219					
Reserved for advances to other funds	21,052					
Total fund equity	3,921,057		61,585	8,300	79,167	17,651
Total liabilities and fund equity	$ 4,647,896		$ 97,095	$ 8,300	$ 89,579	$ 49,811

Area Agency on Aging	Job Training Partnership Act	Off Highway Vehicle	Fish and Game	Hazardous Waste Management	County Survey Monuments	Property Crime Grant	OCJP Grant	Total
$ 21,543	$ 497,431	$ 54,808	$ 5,553	$ 86,305	$ 70,691	$ 9,111	$ 32,280	$ 4,326,237
60,589								458,756
								21,052
								473,219
								337,015
								114,713
$ 82,132	$ 497,431	$ 54,808	$ 5,553	$ 86,305	$ 70,691	$ 9,111	$ 32,280	$ 5,730,992
$ 64,891	$ 325,096		$ 247				$ 34	$ 989,122
5,892	55,845							194,616
								23,991
277								49,474
71,060	380,941		247				34	1,257,203
7,529	(125,552)	$ 1,320		$ 86,305	$ 1,518	$ (4,165)	28,530	675,380
		53,488	5,306		69,173			153,352
								15
								451,728
3,543	242,042					13,276	3,716	2,699,043
								473,219
								21,052
11,072	116,490	54,808	5,306	86,305	70,691	9,111	32,246	4,473,789
$ 82,132	$ 497,431	$ 54,808	$ 5,553	$ 86,305	$ 70,691	$ 9,111	$ 32,280	$ 5,730,992

COUNTY OF STANISLAUS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS
For the Fiscal Year Ended June 30, 1987

Revenues:	Road	Fire	Air Pollution Control	Litter Cleanup	Superintendant Of Schools	DOJ Alcohol Analysis
Taxes	$ 1,755,376	$ 512,368			$ 403,169	
Licenses, permits and franchises	32,348		$ 1,160			
Fines, forfeitures and penalties	473,302			$ 867		$ 138,050
Revenue from use of money and property	228,587		49,883		6,623	
Intergovernmental revenues	6,117,135	8,557	100,541		17,136	
Charges for current services	354,048		150,930			
Miscellaneous revenues	78,353	562	5,013		1,116	
Total revenues	9,039,149	521,487	307,527	867	428,044	138,050
Expenditures:						
General						
Public protection		521,983				177,576
Public ways and facilities	12,174,338					
Health and sanitation			248,323			
Public assistance						
Education					405,050	
Recreation and cultural services						
Total expenditures	12,174,338	521,983	248,323		405,050	177,576
Excess revenues over (under) expenditures	(3,135,189)	(496)	59,204	867	22,994	(39,526)
Other financial sources (uses):						
Sale of fixed assets	13,463					
Operating transfers in (out)	720,474					
Excess revenue and other financial sources over (under) expenditures	(2,401,252)	(496)	59,204	867	22,994	(39,526)
Fund balances June 30, 1986	6,322,309	496	2,381	7,433	56,173	57,177
Fund balances - June 30, 1987	$ 3,921,057	$	$ 61,585	$ 8,300	$ 79,167	$ 17,651

Area Agency On Aging	Job Training Partnership Act	Off Highway Vehicle	Fish and Game	Hazardous Waste Management	County Survey Monuments	Property Crime Grant	OCJP	Total
								$ 2,670,913
								33,508
			$ 2,228					614,447
$ 1,126		$ 3,590						289,809
1,246,947	$ 5,979,315	2,638		$ 90,000			$ 34,192	13,596,461
3,609					$ 20,239		9,951	538,777
104		2,092		31,305				118,545
1,251,786	5,979,315	8,320	2,228	121,305	20,239		44,143	17,862,460
			3,723			2,000	11,897	717,179
					721			12,175,059
				35,000				283,323
1,274,090	5,739,388							7,013,478
								405,050
1,274,090	5,739,388		3,723	35,000	721	2,000	11,897	20,594,089
(22,304)	239,927	8,320	(1,495)	86,305	19,518	(2,000)	32,246	(2,731,629)
								13,463
29,367						11,111		760,952
7,063	239,927	8,320	(1,495)	86,305	19,518	9,111	32,246	(1,957,214)
4,009	(123,437)	46,488	6,801		51,173			6,431,003
$ 11,072	$ 116,490	$ 54,808	$ 5,306	$ 86,305	$ 70,691	$ 9,111	$ 32,246	$ 4,473,789

COUNTY OF STANISLAUS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGET AND ACTUAL)
SPECIAL REVENUE FUNDS-ROAD FUND
For the Fiscal Year Ended June 30, 1987

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	$ 1,720,808	$ 1,755,376	$ 34,568
Licenses, permits and franchises	19,600	32,348	12,748
Fines, forfeitures and penalties	425,000	473,302	48,302
Revenue from use of money and property	185,444	228,587	43,143
Intergovernmental revenues	7,166,350	6,117,135	(1,049,215)
Charges for current services	798,197	354,048	(444,149)
Miscellaneous revenues	218,559	78,353	(140,206)
Total revenues	10,533,958	9,039,149	(1,494,809)
Expenditures:			
Public ways and facilities	16,102,129	12,174,338	3,927,791
Total expenditures	16,102,129	12,174,338	3,927,791
Excess revenues over (under) expenditures	(5,568,171)	(3,135,189)	2,432,982
Other financial sources :			
Sale of fixed assets	13,000	13,463	463
Operating transfers in (out)		720,474	720,474
Excess revenues and other financing sources over (under) expenditures	(5,555,171)	(2,401,252)	3,153,919
Fund balance - June 30, 1986	6,322,309	6,322,309	
Fund balance - June 30, 1987	$ 767,138	$ 3,921,057	$ 3,153,919

COUNTY OF STANISLAUS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGET AND ACTUAL)
SPECIAL REVENUE FUNDS-FIRE FUND
For the Fiscal Year Ended June 30, 1987

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	$ 552,265	$ 512,368	$ (39,897)
Intergovernmental revenues	8,585	8,557	(28)
Miscellaneous revenues		562	562
Total revenues	560,850	521,487	(39,363)
Expenditures:			
Public protection	561,346	521,983	39,363
Total expenditures	561,346	521,983	39,363
Excess revenues over (under) expenditures	(496)	(496)	
Fund balance - June 30, 1986	496	496	
Fund balance - June 30, 1987			

COUNTY OF STANISLAUS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGET AND ACTUAL)
SPECIAL REVENUE FUNDS-AIR POLLUTION CONTROL DISTRICT
For the Fiscal Year Ended June 30, 1987

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Licenses, permits and franchises	$ 900	$ 1,160	$ 260
Revenue from use Of money and property	2,500	49,883	47,383
Intergovernmental revenue	100,365	100,541	176
Charges for current services	138,003	150,930	12,927
Miscellaneous revenues	23,429	5,013	(18,416)
Total revenues	265,197	307,527	42,330
Expenditures:			
Health and sanitation	267,578	248,323	19,255
Total expenditures	267,578	248,323	19,255
Excess revenues over (under) expenditures	(2,381)	59,204	61,585
Fund balance - June 30, 1986	2,381	2,381	
Fund balance - June 30, 1987		$ 61,585	$ 61,585

COUNTY OF STANISLAUS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGET AND ACTUAL)
SPECIAL REVENUE FUNDS-LITTER CLEANUP
For the Fiscal Year Ended June 30, 1987

Revenues:	Budget	Actual	Variance Favorable (Unfavorable)
Fines, forfeitures and penalties	$ 300	$ 867	$ 567
Total revenues	300	867	567
Expenditures			
Excess revenues over (under) expenditures	300	867	567
Fund balance - June 30, 1986	7,433	7,433	
Fund balance - June 30, 1987	$ 7,733	$ 8,300	$ 567

COUNTY OF STANISLAUS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGET AND ACTUAL)
SPECIAL REVENUE FUNDS-SUPRERINTENDANT OF SCHOOLS
For the Fiscal Year Ended June 30, 1987

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	$ 372,800	$ 403,169	$ 30,369
Revenue from use of money and property	2,500	6,623	4,123
Intergovernmental revenues	16,910	17,136	226
Charges for current services	527		(527)
Miscellaneous revenues	183,682	1,116	(182,566)
Total revenues	576,419	428,044	(148,375)
Expenditures:			
Education	632,592	405,050	227,542
Total expenditures	632,592	405,050	227,542
Excess revenues over (under) expenditures	(56,173)	22,994	79,167
Fund balance - June 30, 1986	56,173	56,173	
Fund balance - June 30, 1987	$	$ 79,167	$ 79,167

COUNTY OF STANISLAUS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGET AND ACTUAL)
SPECIAL REVENUE FUNDS-DOJ ALCOHOL ANALYSIS
For the Fiscal Year Ended June 30, 1987

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines, forfeitures and penalties	$ 215,000	$ 138,050	$ (76,950)
Total revenues	215,000	138,050	(76,950)
Expenditures:			
Public protection	235,000	177,576	57,424
Total expenditures	235,000	177,576	57,424
Excess revenues over (under) expenditures	(20,000)	(39,526)	(19,526)
Fund balance - June 30, 1986	57,177	57,177	
Fund balance - June 30, 1987	$ 37,177	$ 17,651	$ (19,526)

COUNTY OF STANISLAUS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGET AND ACTUAL)
SPECIAL REVENUE FUNDS-AREA AGENCY ON AGING
For the Fiscal Year Ended June 30, 1987

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Revenue from use of money and property		$ 1,126	$ 1,126
Intergovernmental revenues	$ 1,251,478	1,246,947	(4,531)
Charges for current services	806	3,609	2,803
Miscellaneous revenues	30,113	104	(30,009)
Total revenues	1,282,397	1,251,786	(30,611)
Expenditures:			
Public assistance	1,281,591	1,274,090	7,501
Total expenditures	1,281,591	1,274,090	7,501
Excess revenues over (under) expenditures	806	(22,304)	(23,110)
Operating transfers in (out)		29,367	29,367
Excess revenues over (under) expenditures	806	7,063	6,257
Fund balance - June 30, 1986	4,009	4,009	
Fund balance - June 30, 1987	$ 4,815	$ 11,072	$ 6,257

COUNTY OF STANISLAUS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGET AND ACTUAL)
SPECIAL REVENUE FUNDS-JOB TRAINING PARTNERSHIP ACT
For the Fiscal Year Ended June 30, 1987

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental revenues	$ 4,181,847	$ 5,979,315	$ 1,797,468
Charges for services	3,241		(3,241)
Total revenues	4,185,088	5,979,315	1,794,227
Expenditures:			
Public assistance	10,934,641	5,739,388	(5,195,253)
Total expenditures	10,934,641	5,739,388	(5,195,253)
Excess revenues over (under) expenditures	(6,749,553)	239,927	6,989,480
Fund balance - June 30, 1986	(123,437)	(123,437)	
Fund balance - June 30, 1987	$ (6,872,990)	$ 116,490	$ 6,989,480

COUNTY OF STANISLAUS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGET AND ACTUAL)
SPECIAL REVENUE FUNDS-OFF HIGHWAY VEHICLE
For the Fiscal Year Ended June 30, 1987

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Revenue from use of money and property	$	$ 3,590	$ 3,590
Intergovernmental revenue	7,000	2,638	(4,362)
Miscellaneous revenue		2,092	2,092
Total revenues	7,000	8,320	1,320
Expenditures:			
Recreational and cultural	8,950		8,950
Total expenditures	8,950		8,950
Excess revenues over (under) expenditures	(1,950)	8,320	10,270
Fund balance - June 30, 1986	46,488	46,488	
Fund balance - June 30, 1987	$ 44,538	$ 54,808	$ 10,270

COUNTY OF STANISLAUS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGET AND ACTUAL)
SPECIAL REVENUE FUNDS-FISH AND GAME FUNDS
For the Fiscal Year Ended June 30, 1987

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines, forfeitures and penalties	$ 4,000	$ 2,228	$ (1,772)
Total revenues	4,000	2,228	(1,772)
Expenditures:			
Public protection	5,054	3,723	1,331
Total expenditures	5,054	3,723	1,331
Excess revenues over (under) expenditures	(1,054)	(1,495)	(441)
Fund balance - June 30, 1986	6,801	6,801	
Fund balance - June 30, 1987	$ 5,747	$ 5,306	$ (441)

COUNTY OF STANISLAUS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGET AND ACTUAL)
SPECIAL REVENUE FUNDS-HAZARDOUS WASTE MANAGEMENT
For the Fiscal Year Ended June 30, 1987

Revenues:	Budget	Actual	Variance Favorable (Unfavorable)
Intergovernmental revenues	$ 22,860	$ 90,000	$ 67,140
Miscellaneous revenues	31,305	31,305	
Total revenues	54,165	121,305	67,140
Expenditures:			
Health and sanitation	54,165	35,000	19,165
Total expenditures	54,165	35,000	19,165
Excess revenues over (under) expenditures		86,305	86,305
Fund balance - June 30, 1986			
Fund balance - June 30, 1987	$	$ 86,305	$ 86,305

COUNTY OF STANISLAUS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGET AND ACTUAL)
SPECIAL REVENUE FUNDS-COUNTY SURVEY MONUMENTS
For the Fiscal Year Ended June 30, 1987

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for current services	$ 18,000	$ 20,239	$ 2,239
Total revenues	18,000	20,239	2,239
Expenditures:			
Public ways and facilities		721	(721)
Total expenditures		721	(721)
Excess revenues over (under) expenditures	18,000	19,518	1,518
Fund balance - June 30, 1986	51,173	51,173	
Fund balance - June 30, 1987	$ 69,173	$ 70,691	$ 1,518

COUNTY OF STANISLAUS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGET AND ACTUAL)
SPECIAL REVENUE FUNDS-PROPERTY CRIME GRANT
For the Fiscal Year Ended June 30, 1987

Revenues:	Budget	Actual	Variance Favorable (Unfavorable)
Intergovernmental revenues	$ 100,000		$ (100,000)
Miscellaneous revenues	11,111		(11,111)
Total revenues	111,111		(111,111)
Expenditures:			
Public protection	111,111	$ 2,000	109,111
Total expenditures	111,111	2,000	109,111
Excess revenues over (under) expenditures		(2,000)	(2,000)
Operating transfers in (out)		11,111	11,111
Excess revenues over (under) expenditures		9,111	9,111
Fund balance - June 30, 1986			
Fund balance - June 30, 1986	$	$ 9,111	$ 9,111

COUNTY OF STANISLAUS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGET AND ACTUAL)
SPECIAL REVENUE FUNDS- OCJP GRANT
For the Fiscal Year Ended June 30, 1987

Revenues:	Budget	Actual	Variance Favorable (Unfavorable)
Intergovernmental revenues	$ 102,257	$ 34,192	$ (68,065)
Charges for current services	9,951	9,951	
Total revenues	112,208	44,143	(68,065)
Expenditures:			
Public protection	112,208	11,897	100,311
Total expenditures	112,208	11,897	100,311
Excess revenues over (under) expenditures		32,246	32,246
Fund balance - June 30, 1986			
Fund balance - June 30, 1986	$	$ 32,246	$ 32,246

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CAPITAL PROJECT FUNDS

COUNTY OF STANISLAUS
COMBINING BALANCE SHEET
ALL CAPITAL PROJECTS FUNDS
As of June 30, 1987

Assets	Revenue Sharing	Highway and Bridge Bond	CSAC Loan Program	Jail Construction	Total June 30, 1987
Cash	$ 401,105	$ 31,369	$ (2,169,083)	$ (1,621)	$ (1,738,230)
Accounts receivable			4,054,999		4,054,999
Total assets	$ 401,105	$ 31,369	$ 1,885,916	$ (1,621)	$ 2,316,769
Liabilities and Fund Equity					
Liabilities:					
Accounts payable	$ 9,036		$ 25,597		$ 34,633
Total liabilities	9,036		25,597		34,633
Fund equity:					
Reserved for encumbrances	108,037		130,324		238,361
Unreserved-undesignated	284,032	31,369	1,729,995	(1,621)	2,043,775
Total fund equity	392,069	31,369	1,860,319	(1,621)	2,282,136
Total liabilities and fund equity	$ 401,105	$ 31,369	$ 1,885,916	$ (1,621)	$ 2,316,769

COUNTY OF STANISLAUS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL CAPITAL PROJECT FUNDS
(Budget and Actual)
For the Fiscal Year Ended June 30, 1987

	Revenue Sharing			Highway Bond		
	Budget	Actual	Variance	Budget	Actual	Variance
Revenues:						
Intergovernmental revenues	$1,270,000	$1,270,000				
Total revenues	1,270,000	1,270,000				
Expenditures:						
General	1,383,362	37,697	1,345,665			
Total expenditures	1,383,362	37,697	1,345,665			
Excess revenues over (under) expenditures	(113,362)	1,232,303	1,345,665			
Other financing sources:						
Proceeds from capital lease						
Operating transfers in (out)		(949,532)	(949,532)		($561,474)	($561,474)
Excess revenues over (under) expenditures and other financing sources	(113,362)	282,771	396,133		(561,474)	(561,474)
Fund balance as previously reported - June 30, 1986	109,298	109,298		592,843	592,843	
Prior period adjustment						
Beginning fund balance as restated	109,298	109,298		592,843	592,843	
Fund balance - June 30, 1987	($4,064)	$392,069	$396,133	$592,843	$31,369	($561,474)

CSAC Loan			Jail Construction			Total		
Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
						$1,270,000	$1,270,000	
						1,270,000	1,270,000	
$2,783,048	$703,799	$2,079,249		$1,621	($1,621)	4,166,410	743,117	$3,423,293
2,783,048	703,799	2,079,249		1,621	(1,621)	4,166,410	743,117	3,423,293
(2,783,048)	(703,799)	2,079,249		(1,621)	(1,621)	(2,896,410)	526,883	3,423,293
876,000		(876,000)				876,000		(876,000)
	(159,000)	(159,000)					(1,670,006)	(1,670,006)
(1,907,048)	(862,799)	1,044,249		(1,621)	(1,621)	(2,020,410)	(1,143,123)	877,287
1,891,249	1,891,249					2,593,390	2,593,390	
	831,869	831,869					831,869	831,869
1,891,249	2,723,118	831,869				2,593,390	3,425,259	831,869
($15,799)	$1,860,319	$1,876,118		($1,621)	($1,621)	$572,980	$2,282,136	$1,709,156

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SPECIAL ASSESSMENT FUNDS

COUNTY OF STANISLAUS
COMBINING BALANCE SHEET
SPECIAL ASSESSMENT FUNDS
As of June 30, 1987

Assets	10TH Street & Anna Ave.	10th Street Keyes	3400 Oakdale Rd.	Coffee Village #2	River Rd & Grayson Rd	Sylvan Village #2	Total
Cash					$ 421		$ 421
Accounts receivable	$ 970			$ 113		$ 575	1,658
Total assets	$ 970			$ 113	$ 421	$ 575	$ 2,079
Liabilities and Fund Equity							
Liabilities:							
Due to other funds	$ 3,168	$ 992	$ 1,018	$ 1,000	$ 10,161	$ 4,713	$ 21,052
Total liabilities	3,168	992	1,018	1,000	10,161	4,713	21,052
Fund equity:							
Unreserved-undesignated	(2,198)	(992)	(1,018)	(887)	(9,740)	(4,138)	(18,973)
Total fund equity	(2,198)	(992)	(1,018)	(887)	(9,740)	(4,138)	(18,973)
Total liabilities and fund equity	$ 970			$ 113	$ 421	$ 575	$ 2,079

COUNTY OF STANISLAUS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SPECIAL ASSESSMENT FUNDS
For the Fiscal Year Ended June 30, 1987

	10TH Street & Anna Ave.	10th Street Keyes	3400 Oakdale Rd.	Coffee Village #2	River Rd & Grayson Rd	Sylvan Village #2	Total June 30, 1986
Revenues:							
Taxes and assessments	$ 2,366	$ 592	$ 1,160	$ 1,592	$ 5,741	$ 2,584	$ 14,035
Miscellaneous revenues			1,056				1,056
Total revenues	2,366	592	2,216	1,592	5,741	2,584	15,091
Expenditures:							
General	534	95	179	279	1,252	440	2,779
Total expenditures	534	95	179	279	1,252	440	2,779
Excess revenues over (under) expenditures	1,832	497	2,037	1,313	4,489	2,144	12,312
Fund Balance-June 30, 1986	(4,030)	(1,489)	(3,055)	(2,200)	(14,229)	(6,282)	(31,285)
Fund Balance-June 30, 1987	$ (2,198)	$ (992)	$ (1,018)	$ (887)	$ (9,740)	$ (4,138)	$ (18,973)

PROPRIETARY FUNDS

ENTERPRISE FUNDS

COUNTY OF STANISLAUS
COMBINING BALANCE SHEET
ENTERPRISE FUNDS
As of June 30, 1987

Assets	County Transit System	Fink Road Sanitary Landfill	Geer Road Sanitary Landfill	Scenic General Hospital	Waste to Energy	Total June 30, 1987
Current assets:						
Cash	$ 70,308	$ 306,170	$ 4,688,751	$ 654,736	$ (27,194)	$ 5,692,771
Accounts receivable (net of allowance for uncollectables)	486	30,080	574,047	3,110,643		3,715,256
Inventory				338,403		338,403
Prepaid expenses				96,202		96,202
Total current assets	70,794	336,250	5,262,798	4,199,984	(27,194)	9,842,632
Long term assets:						
Advances to others			746,350			746,350
Property, plant and equipment:						
Land		91,533	281,178			372,711
Buildings and improvements		4,219	184,636	8,726,610		8,915,465
Equipment	67,454	1,021	69,315	4,539,374		4,677,164
Total property, plant and equipment	67,454	96,773	535,129	13,265,984		13,965,340
Less accumulated depreciation and amortization	35,056	56,626	488,526	9,312,156		9,892,364
Net property, plant and equipment	32,398	40,147	46,603	3,953,828		4,072,976
Total assets	$ 103,192	$ 376,397	$ 6,055,751	$ 8,153,812	$ (27,194)	$ 14,661,958

COUNTY OF STANISLAUS
COMBINING BALANCE SHEET
ENTERPRISE FUNDS
As of June 30, 1987

Liabilities and Fund Equity	County Transit System	Fink Road Sanitary Landfill	Geer Road Sanitary Landfill	Scenic General Hospital	Waste to Energy	Total June 30, 1987
Current liabilitites:						
Accounts payable	$ 22,161	$ 5,581	$ 100,328	$ 617,013	$ 100,841	$ 845,924
Salaries & benefits payable			23,995	729,917		753,912
Deposits from others		3,000	6,259			9,259
Compensated absences			55,392	933,196		988,588
Due to other funds				3,534,076		3,534,076
Estimated claims and judgements payable			400,000			400,000
Current portion of capital lease				148,880		148,880
Total current liabilities	22,161	8,581	585,974	5,963,082	100,841	6,680,639
Long-term liabilities:						
Obligations under capital leases				88,239		88,239
Advances from other funds		746,350				746,350
Total long-term liabilities		746,350		88,239		834,589
Total liabilities	22,161	754,931	585,974	6,051,321	100,841	7,515,228
Fund equity:						
Contributed capital		428,132				428,132
Retained earnings:						
Reserve			2,205,809			2,205,809
Unreserved	81,031	(806,666)	3,263,968	2,102,491	(128,035)	4,512,789
Total fund equity	81,031	(378,534)	5,469,777	2,102,491	(128,035)	7,146,730
Total liabilities and fund equity	$ 103,192	$ 376,397	$ 6,055,751	$ 8,153,812	$ (27,194)	$ 14,661,958

COUNTY OF STANISLAUS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
ENTERPRISE FUNDS
For Fiscal Year ended June 30, 1987

	County Transit System	Fink Road Sanitary Landfill	Geer Road Sanitary Landfill	Scenic General Hospital	Waste to Energy	Total June 30, 1987
Operating revenues:						
Charges for services	$ 62,480	$ 278,028	$ 4,540,953	$ 21,802,207		$ 26,683,668
Other operating revenue			23	292,254	$ 27,368	319,645
Total operating revenues	62,480	278,028	4,540,976	22,094,461	27,368	27,003,313
Operating expenses:						
Salaries and benefits			392,741	10,150,033		10,542,774
Contractual and county services	489,790	583,635	180,688	4,941,077	468,016	6,663,206
Equipment rental		91,947	504,784	222,878	23,659	843,268
Office and travel	413	49	1,766	204,440	22,528	229,196
Materials, fuel and supplies		2,345		3,119,156		3,121,501
Utilities		860	4,222	276,229		281,311
Communications	1,622	504	785	247,016		249,927
Depreciation and amortization	7,987	5,694	11,465	833,616		858,762
Repairs and maintenance		155	22,768	458,932		481,855
Insurance			5,902	1,089,589		1,095,491
Other	(13,266)		73,741	384,737		445,212
Intrafund transfers		34,490	(34,490)			
Publications and legal notices	1,355		1,770	12,517		15,642
Claims and judgements expense			400,000			400,000
Total operating expenses	487,901	719,679	1,566,142	21,940,220	514,203	25,228,145
Operating income (loss)	(425,421)	(441,651)	2,974,834	154,241	(486,835)	1,775,168
Nonoperating revenues (expenses):						
Operating grants	303,279			251,778		555,057
Interest	2,347	14,582	222,289			239,218
Rent		2,280				2,280
Investment income	1,623		31,068			32,691
Total nonoperating revenues	307,249	16,862	253,357	251,778		829,246
Income before operating transfers	(118,172)	(424,789)	3,228,191	406,019	(486,835)	2,604,414
Operating transfers in (out)			(358,800)		358,800	
Net Income	(118,172)	(424,789)	2,869,391	406,019	(128,035)	2,604,414
Retained earnings-June 30, 1986	199,203	(381,877)	2,600,386	1,696,472		4,114,184
Retained earnings-June 30, 1987	$ 81,031	$ (806,666)	$ 5,469,777	$ 2,102,491	$ (128,035)	$ 6,718,598

COUNTY OF STANISLAUS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
ENTERPRISE FUNDS
FOR FISCAL YEAR ENDED JUNE 30, 1987

	County Transit System	Fink Road Sanitary Landfill	Geer Road Sanitary Landfill	Scenic General Hospital	Waste to Energy	Total June 30, 1987
Sources of working capital:						
Operations:						
Net income (loss)	$ (118,172)	$ (424,789)	$ 2,869,391	$ 406,019	$ (128,035)	$ 2,604,414
Items not requiring working capital:						
Depreciation	7,987	5,694	11,465	833,616		858,762
Working capital provided (used) by operations	(110,185)	(419,095)	2,880,856	1,239,635	(128,035)	3,463,176
Increase in advances from other funds		746,350				746,350
Total sources of working capital	(110,185)	327,255	2,880,856	1,239,635	(128,035)	4,209,526
Uses of woking capital:						
Acquisition of fixed assets	3,261		742	148,115		152,118
Decrease in capital lease				208,811		208,811
Increase in advances to other funds			746,350			746,350
Total uses of working capital	3,261		747,092	356,926		1,107,279
Net increase (decrease) in working capital	$ (113,446)	$ 327,255	$ 2,133,764	$ 882,709	$ (128,035)	$ 3,102,247
Elements of working capital						
Cash	$ (130,526)	$ 174,642	$ 2,602,205	$ 653,946	$ (27,194)	$ 3,273,073
Accounts receivable	(305)	1,064	147,978	(530,312)		(381,575)
Inventory				(4,589)		(4,589)
Prepaid expenses				19,204		19,204
Accounts payable	17,385	24,549	(49,960)	315,072	(100,841)	206,205
Salaries and benefits payable			(3,121)	22,501		19,380
Deposits from others		(3,000)	(6,259)			(9,259)
Compensated absences			(27,079)	7,920		(19,159)
Current portion of capital lease				(148,880)		(148,880)
Estimated claims and judgements payable			(400,000)			(400,000)
Due to other funds		130,000		547,847		677,847
Due from other funds			(130,000)			(130,000)
Net increase (decrease) in working capital	$ (113,446)	$ 327,255	$ 2,133,764	$ 882,709	$ (128,035)	$ 3,102,247

INTERNAL SERVICE FUNDS

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COUNTY OF STANISLAUS
COMBINING BALANCE SHEET
INTERNAL SERVICE FUNDS
As of June 30, 1987

Assets	Service Departments			
	Communications	Data Processing	County Garage	Central Services
Current assets:				
Cash	$ (373,676)	$ 1,084,428	$ 797,848	$ 113,576
Accounts receivable (net of allowance for uncollectables)	951,635	411	3,755	797
Inventory			105,690	175,130
Deposits with others				
Total current assets	577,959	1,084,839	907,293	289,503
Property, plant and equipment:				
Land				
Buildings and improvements			139,316	
Equipment	909,894	1,343,022	2,930,100	201,747
Construction in progress	257,106			
Total property, plant and equipment	1,167,000	1,343,022	3,069,416	201,747
Less accumulated depreciation and amortization	371,485	686,240	2,243,825	120,748
Net property, plant and equipment	795,515	656,782	825,591	80,999
Total assets	$ 1,373,474	$ 1,741,621	$ 1,732,884	$ 370,502

	Self-Insured Funds						
	Workers Compensation	General Liability	Unemployment	Health	Vision Care	Dental	Total
$	1,317,256 $	1,461,884 $	(87,452)$	812,708 $	62,883 $	288,727 $	5,478,182
							956,598
							280,820
	120,000	28,100		189,000	5,100		342,200
	1,437,256	1,489,984	(87,452)	1,001,708	67,983	288,727	7,057,800
							139,316
							5,384,763
							257,106
							5,781,185
							3,422,298
							2,358,887
$	1,437,256 $	1,489,984 $	(87,452)$	1,001,708 $	67,983 $	288,727 $	9,416,687

COUNTY OF STANISLAUS
COMBINING BALANCE SHEET
INTERNAL SERVICE FUNDS
As of June 30, 1987

Liabilities and Fund Equity	Service Departments			
	Communications	Data Processing	County Garage	Central Services
Current liabilitites:				
Accounts payable	$ 96,186	$ 22,484	$ 16,093	$ 96,815
Salaries & benefits payable	74,050	78,088	26,257	24,353
Due to other funds	257,106			
Self insurance liability				
Compensated absences	67,877	92,704	56,279	46,727
Current portion of capital lease		184,309		
Total current liabilities	495,219	377,585	98,629	167,895
Capital lease payable		113,251		
Total liabilities	495,219	490,836	98,629	167,895
Fund equity:				
Contributed capital	937,991	719,865	1,017,009	328,880
Retained earnings:				
Reserved				
Unreserved	(59,736)	530,920	617,246	(126,273)
Total fund equity	878,255	1,250,785	1,634,255	202,607
Total liabilities and fund equity	$ 1,373,474	$ 1,741,621	$ 1,732,884	$ 370,502

Self-Insured Funds						
Workers Compensation	General Liability	Unemployment	Health	Vision Care	Dental	Total
$ 125,177	$ 208,369	$	$ 67,808	$ 13,588	$ 62,213	$ 708,733
						202,748
						257,106
2,734,089	691,850	$ 69,537	794,940	29,110	131,150	4,450,676
						263,587
						184,309
2,859,266	900,219	69,537	862,748	42,698	193,363	6,067,159
						113,251
2,859,266	900,219	69,537	862,748	42,698	193,363	6,180,410
						3,003,745
	350,000			25,016	74,936	449,952
(1,422,010)	239,765	(156,989)	138,960	269	20,428	(217,420)
(1,422,010)	589,765	(156,989)	138,960	25,285	95,364	3,236,277
$ 1,437,256	$ 1,489,984	$ (87,452)	$ 1,001,708	$ 67,983	$ 288,727	$ 9,416,687

COUNTY OF STANISLAUS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 1987

	Service Departments			
	Communications	Data Processing	County Garage	Central Services
Operating revenues:				
Charges for services	$ 2,995,973	$ 2,435,822	$ 1,290,709	$ 2,372,058
Other operating revenue		900	43	
Total operating revenues	2,995,973	2,436,722	1,290,752	2,372,058
Operating expenses:				
Salaries and benefits	1,211,718	1,154,913	428,720	390,892
Contractual and county services	181,237	151,779	63,574	125,517
Equipment rental	1,436,621	178,843	504	980
Office and travel	4,855	124,016	430	554,068
Materials, fuel and supplies	2,547	11,846	399,886	1,389,322
Utilities	7,600	16,360	8,820	18,792
Communications	267	18,426	2,713	3,538
Depreciation and amortization	128,961	178,992	346,801	12,403
Repairs and maintenance	19,299	56,366	6,628	17,992
Insurance	2,197	2,554	3,268	1,983
Other				527
Publications and legal notices		1,196		
Benefit payments/withdrawals				
Total operating expenses	2,995,302	1,895,291	1,261,344	2,516,014
Operating income (loss)	671	541,431	29,408	(143,956)
Nonoperating revenues (expenses):				
Operating grants	222,948			
Interest		(18,313)		
Rent				
Loss on sale of fixed assets			(1,024)	
Investment income				
Other	30,000		8,842	
Total nonoperating revenues, net	252,948	(18,313)	7,818	
Income before operating transfers	253,619	523,118	37,226	(143,956)
Operating transfers in (out)				
Net income	253,619	523,118	37,226	(143,956)
Retained earnings-June 30, 1986	(313,355)	7,802	580,020	17,683
Retained earnings-June 30, 1987	$ (59,736)	$ 530,920	$ 617,246	$ (126,273)

	Self-Insured Funds						
	Workers Compensation	General Liability	Unemployment	Health	Vision Care	Dental	Total
$	1,012,141	$	$ (564,576)	$ 3,825,786	$ 188,858	$ 821,517	$ 14,378,288
	$	779,241		891,176		1,219	1,672,579
	1,012,141	779,241	(564,576)	4,716,962	188,858	822,736	16,050,867
							3,186,243
	130,322	130,016	475	456,310	22,166	53,747	1,315,143
							1,616,948
							683,369
							1,803,601
							51,572
							24,944
							667,157
							100,285
	59,036	576,588		361,868			1,007,494
	77,102						77,629
							1,196
	2,274,083	412,579	196,486	3,942,284	168,839	760,669	7,754,940
	2,540,543	1,119,183	196,961	4,760,462	191,005	814,416	18,290,521
	(1,528,402)	(339,942)	(761,537)	(43,500)	(2,147)	8,320	(2,239,654)
							208,093
	(14,855)						
	106,775	44,580	4,724	33,075	2,416	11,657	184,914
							0
							(1,024)
			10,785			57	10,842
						394	39,236
	91,920	44,580	15,509	33,075	2,416	12,108	442,061
	(1,436,482)	(295,362)	(746,028)	(10,425)	269	20,428	(1,797,593)
		265,000					265,000
	(1,436,482)	(30,362)	(746,028)	(10,425)	269	20,428	(1,532,593)
	14,472	620,127	589,039	149,385	25,016	74,936	1,765,125
$	(1,422,010)	$ 589,765	$ (156,989)	$ 138,960	$ 25,285	$ 95,364	$ 232,532

COUNTY OF STANISLAUS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 1987

	Service Departments			
	Communications	Data Processing	County Garage	Central Services
Sources of working capital:				
Operations:				
Net income (loss)	$ 253,619	$ 523,118	$ 37,226	$ (143,956)
Items not requiring working capital:				
Depreciation	128,961	178,992	346,801	12,403
Loss on sale of fixed assets			1,024	
Working capital provided (used) by operations	382,580	702,110	385,051	(131,553)
Proceeds from sale of fixed assets			20,284	
Increase in contributed capital	116,699	31,127	265,961	
Total sources of working capital	499,279	733,237	671,296	(131,553)
Uses of woking capital:				
Acquisition of fixed assets	117,751	250,901	233,211	
Increase in construction in progress	257,106			
Decrease in capital lease		172,433		
Adjustments to fixed assets	39,709	7,402	25,279	
Adjustments to accumulated depreciation		14,450	7,472	
Total uses of working capital	414,566	445,186	265,962	
Net increase (decrease) in working capital	$ 84,713	$ 288,051	$ 405,334	$ (131,553)
Elements of working capital				
Cash	$ (481,008)	$ 458,825	$ 350,303	$ (47,124)
Accounts receivable	755,641	319	3,727	(5,750)
Inventory			(9,034)	(61,772)
Current portion of long term lease		(184,309)		
Accounts payable	66,515	10,553	73,330	(14,967)
Salaries and benefits payable	(4,005)	4,467	(166)	(928)
Deposits with others				
Compensated absences	4,676	(1,804)	(12,826)	(1,012)
Due to other funds	(257,106)			
Self Insurance liability				
Net increase (decrease) in working capital	$ 84,713	$ 288,051	$ 405,334	$ (131,553)

	Self-Insured Funds						
	Workers Compensation	General Liability	Unemployment	Health	Vision Care	Dental	Total
	$ (1,436,482)	$ (30,362)	$ (746,028)	$ (10,425)	$ 269	$ 20,428	$ (1,532,593)
							667,157
							1,024
	(1,436,482)	(30,362)	(746,028)	(10,425)	269	20,428	(864,412)
							20,284
							413,787
	(1,436,482)	(30,362)	(746,028)	(10,425)	269	20,428	(430,341)
							601,863
							257,106
							172,433
							72,390
							21,922
							1,125,714
	$ (1,436,482)	$ (30,362)	$ (746,028)	$ (10,425)	$ 269	$ 20,428	$ (1,556,055)
	$ (668,844)	$ 268,299	$ (717,341)	$ 29,862	$ 30,004	$ 208,804	$ (568,220)
							753,937
							(70,806)
							(184,309)
	34,850	(169,311)		80,568	(625)	(57,226)	23,687
							(632)
	40,000						40,000
							(10,966)
							(257,106)
	(842,488)	(129,350)	(28,687)	(120,855)	(29,110)	(131,150)	(1,281,640)
	$ (1,436,482)	$ (30,362)	$ (746,028)	$ (10,425)	$ 269	$ 20,428	$ (1,556,055)

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TRUST & AGENCY FUNDS

COUNTY OF STANISLAUS
COMBINING BALANCE SHEET
TRUST AND AGENCY FUNDS
As of June 30, 1987

	Nonexpendable Trusts		Agency Funds				
	Law Library	Jail Commissary	Property Tax Collection	County Funds	Special Purpose	Other Governmental Agencies	Total June 30, 1987
Assets							
Cash	$105,201	$70,801	$2,630,918	$9,347,883	$2,074,311	$4,615,052	$18,844,166
Accounts receivable				1,658			1,658
Taxes receivable				19,383		4,893	24,276
Inventories		28,323					28,323
Fixed assets	638,590	27,063					665,653
Accumulated depreciation	(200,518)	(10,586)					(211,104)
Total assets	$543,273	$115,601	$2,630,918	$9,368,924	$2,074,311	$4,619,945	$19,352,972
Liabilities and fund equity							
Liabilities:							
Accounts payable		$8,971		$10,976	$4,674	$694,481	$719,102
Self insurance liability				400,000			400,000
Due to other funds					1,350		1,350
Trust obligations			$2,630,918	8,957,948	2,068,287		13,657,153
Agency funds held for other governmental units						3,925,464	3,925,464
Total liabilities		8,971	2,630,918	9,368,924	2,074,311	4,619,945	18,703,069
Fund Equity:							
Contributed capital		22,757					22,757
Unreserved	543,273	83,873					627,146
Total fund equity	543,273	106,630					649,903
Total liabilities and fund equity	$543,273	$115,601	$2,630,918	$9,368,924	$2,074,311	$4,619,945	$19,352,972

COUNTY OF STANISLAUS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
NONEXPENDABLE TRUSTS
FOR FISCAL YEAR ENDED JUNE 30, 1987

	LAW LIBRARY	JAIL COMMISSARY	TOTAL NONEXPENDABLE TRUSTS
Operating revenues:			
Charges for services		$3,960	$3,960
Other operating revenues	$118,308	370,424	488,732
Total operating revenues	118,308	374,384	492,692
Operating expenses:			
Salaries and benefits	20,435		20,435
Contractual and county services	7,998	59,473	67,471
Equipment rental		1,308	1,308
Office and travel	1,165		1,165
Materials and supplies	52,982	268,920	321,902
Utilities	7,218	457	7,675
Communications	1,993	244	2,237
Depreciation	31,902	5,553	37,455
Repairs and maintenance	251		251
Insurance	339	26	365
Total operating expenses	124,283	335,981	460,264
Operating income(loss)	(5,975)	38,403	32,428
Nonoperating revenues (expenses):			
Interest	6,673		6,673
Total nonoperating revenues	6,673		6,673
Net income	698	38,403	39,101
Retained earnings-June 30, 1986	542,575	45,470	588,045
Retained earnings-June 30, 1987	$543,273	$83,873	$627,146

COUNTY OF STANISLAUS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
NONEXPENDABLE TRUSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1987

	LAW LIBRARY	JAIL COMMISSARY	TOTAL JUNE 30, 1987
Sources of working capital:			
Operations:			
Net income (loss)	$698	$38,403	$39,101
Items not requiring working capital:			
Depreciation	31,902	5,553	37,455
Total sources of working capital	32,600	43,956	76,556
Uses of working capital:			
Acquisition of fixed assets	20,102		20,102
Total uses of working capital	20,102		20,102
Increase (decrease) in working capital	$12,498	$43,956	$56,454
Elements of working capital-increase (decrease):			
Cash	$10,924	$37,411	$48,335
Inventories		7,726	7,726
Accounts payable	1,574	(1,181)	393
Increase (decrease) in working capital	$12,498	$43,956	$56,454

COUNTY OF STANISLAUS
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES, AND RESERVES
ALL AGENCY FUNDS
For the Fiscal Year Ended June 30, 1987

	Balance June 30, 1986	Additions	Deductions	Balance June 30, 1987
PROPERTY TAX COLLECTIONS				
Assets				
Cash	$2,977,139	$132,003,937	$132,350,158	$2,630,918
Accrued interest		16,497	16,497	
Total Assets	$2,977,139	$132,020,434	$132,366,655	$2,630,918
Liabilities				
Liabilities:				
Accounts payable		$564,596	$564,596	
Trust obligations	$2,977,139	131,470,988	131,817,209	$2,630,918
Total liabilities	2,977,139	132,035,584	132,381,805	2,630,918
Total liabilities	$2,977,139	$132,035,584	$132,381,805	$2,630,918
COUNTY FUNDS				
Assets				
Cash	$4,124,991	$290,946,420	$285,723,528	$9,347,883
Accounts receivable		20,936	19,278	1,658
Taxes receivable	23,698		4,315	19,383
Accrued interest		9,928	9,928	
Total Assets	$4,148,689	$290,977,284	$285,757,049	$9,368,924
Liabilities				
Liabilities:				
Accounts payable	$33	$3,038,643	$3,027,700	$10,976
Self insurance liabilty		400,000		400,000
Trust obligations	4,148,656	283,992,141	279,182,849	8,957,948
Total liabilities	4,148,689	287,430,784	282,210,549	9,368,924
Total liabilities	$4,148,689	$287,430,784	$282,210,549	$9,368,924

COUNTY OF STANISLAUS
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES, AND RESERVES
ALL AGENCY FUNDS
For the Fiscal Year Ended June 30, 1987

	Balance June 30, 1986	Additions	Deductions	Balance June 30, 1987
SPECIAL PURPOSE				
Assets				
Cash	$1,720,597	$1,163,111	$809,397	$2,074,311
Accrued interest		109,450	109,450	
Accounts receivable		103	103	
Total Assets	$1,720,597	$1,272,664	$918,950	$2,074,311
Liabilities				
Liabilities:				
Accounts payable		$98,116	$93,442	$4,674
Due to other funds	$1,350			1,350
Trust obligations	1,719,247	1,171,683	822,643	2,068,287
Total liabilities	1,720,597	1,269,799	916,085	2,074,311
Total liabilities	$1,720,597	$1,269,799	$916,085	$2,074,311
OTHER GOVERNMENTAL AGENCIES				
Assets				
Cash	$2,653,370	$27,077,664	$25,115,982	$4,615,052
Taxes receivable	2,423	2,470		4,893
Accrued interest		188,034	188,034	
Total Assets	$2,655,793	$27,268,168	$25,304,016	$4,619,945
Liabilities				
Liabilities:				
Accounts payable		$14,737,041	$14,042,560	$694,481
Agency funds held for other gov't units	$2,655,793	27,002,520	25,732,849	3,925,464
Total liabilities	2,655,793	41,739,561	39,775,409	4,619,945
Total liabilities	$2,655,793	$41,739,561	$39,775,409	$4,619,945

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GENERAL FIXED ASSET ACCOUNT GROUP

COUNTY OF STANISLAUS
STATEMENT OF GENERAL FIXED ASSETS
ACCOUNT GROUP
As of June 30, 1987

	June 30, 1987
GENERAL FIXED ASSETS	
Land	4,860,893
Structures and Improvements	36,295,974
Equipment	9,359,173
TOTAL GENERAL FIXED ASSETS	50,516,040
INVESTMENT IN GENERAL FIXED ASSETS	
From General Funds	47,008,989
From Road Fund	3,507,051
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	50,516,040

COUNTY OF STANISLAUS
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS ACCOUNT GROUP
FISCAL YEAR ENDED JUNE 30, 1987

	Balance June 30, 1986	Purchases	Transfer Within Account Group In	Transfer Within Account Group Out	Disposals	Adustments	Balance June 30, 1987
LAND	4,843,740	17,153					4,860,893
STRUCTURES & IMPROVEMENTS							
Center I	19,456,737	49,496					19,506,233
Center II	2,348,882	65,314					2,414,196
Center III	3,602,618	16,726					3,619,344
Center IV	5,368,565	267,707					5,636,272
Center V	5,109,863	10,066					5,119,929
Total Structures & Improvements	35,886,665	409,309					36,295,974
EQUIPMENT							
Administration Building Furnishings	476,466						476,466
Agricultural Commissioner	93,157	13,334					106,491
Air Pollution Control District	13,922	8,134		(767)			21,289
Airport	9,670						9,670
Alcoholism Treatment Program	25,147	561		(2,123)			23,585
Animal Control	37,547						37,547
Area Agency on Aging	6,262	5,708					11,970
Arts Commission	1,537	4,643					6,180
Assessor	73,055	13,911					86,966
Auditor-Controller	249,439	160,167	7,200	(1,884)			414,922
Board of Supervisors	26,485						26,485
Building & Grounds	68,065	11,710		(2,142)			77,633
Building Inspection	6,524	16,287					22,811
Chief Administrative Officer	39,690	17,822	5,058				62,570
Clerk-Recorder	146,253	6,108		(3,993)			148,368
Consumer Affairs	360						360
Cooperative Extension Service	41,370	1,208		(510)	(372)		41,696
County Counsel	22,429		8,105				30,534
County Transit System							
D.A. Automated Case Project	29,033						29,033

COUNTY OF STANISLAUS
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS ACCOUNT GROUP
FISCAL YEAR ENDED JUNE 30, 1987

	Balance June 30, 1986	Purchases	Transfer Within Account Group In	Transfer Within Account Group Out	Disposals	Adustments	Balance June 30, 1987
D.A. Victim Witness Program	4,875	2,550					7,425
District Attorney	93,209	5,701	425	(1,749)	(899)		96,687
D.A./Family Support Division	28,575	25,933					54,508
Drug Abuse	6,311						6,311
Drug Enforcement Agency	103,280	4,452			(2,300)		105,432
Elections	307,809	6,800		(388)			314,221
Environmental Resources	27,874	19,774					47,648
Family Planning	22,227	5,403					27,630
Fire Warden	280,231	10,784					291,015
Fish & Game	3,523				(307)		3,216
Health:							
Administrative Division	133,666	28,200					161,866
Child Health & Disability Prevent.	5,624						5,624
California Children's Services	8,419						8,419
Honor Farm	113,784	12,110					125,894
Jail	104,007	2,277	388				106,672
Juvenile Hall	43,195	734		(1,123)			42,806
Juvenile Hall Library Project	1,418						1,418
Justice System	5,538	25,349					30,887
Legal Agency Formation Commission	345						345
Library	686,864	10,630	7,118	(11,974)			692,638
Marshal	6,424						6,424
McHenry-Dry Creek	7,477						7,477
Mental Health	227,403	27,652	11,770	(9,119)	(390)		257,316
Morgue	18,556				(302)		18,254
Municipal Court	146,966	29,104		(9,645)			166,425
Municipal Court Administrator	1,972		2,645				4,617
Municipal Court Division:							
Ceres	8,204	1,716	2,708	(1,536)			11,092
Newman	494						494
Oakdale-Waterford	9,849	1,396	1,536				12,781
Patterson	716	2,353					3,069
Riverbank	491						491
Turlock	17,383			(2,708)			14,675
Museum of History	400						400
Office of Emergency Services	7,575	64,851					72,426
Parks & Recreation	397,478	470			(2,075)		395,873

COUNTY OF STANISLAUS
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS ACCOUNT GROUP
FISCAL YEAR ENDED JUNE 30, 1987

	Balance June 30, 1986	Purchases	Transfer Within Account Group In	Transfer Within Account Group Out	Disposals	Adustments	Balance June 30, 1987
Personnel:							
Administrative	23,316	6,173	9,889	(425)	(483)		38,470
Gain - Prep		12,401					12,401
Planning Commission	13,457	2,677					16,134
Probation	151,043	1,145	8,349	(530)	(25,293)		134,714
Public Defender	37,793		15,437	(398)			52,832
Public Guardian		4,239					4,239
Public Works:							
Administrative Division	10,169						10,169
Engineering Division	102,078						102,078
Road & Bridge Division	2,616,437	466,081			(13,487)		3,069,031
Morgan Shop Road Fund	112,027						112,027
Purchasing Agent	25,360	6,096		(8,105)			23,351
Retirement Board	2,061						2,061
Risk Management	2,058						2,058
Sheriff	284,000	49,303		(46,974)			286,329
Socialization & Rehabilitation Team	8,044			(366)	(366)		7,312
South County Services - Mental Health	13,592			(3,446)			10,146
Special Public Library Services							
Stanislaus Area Association of Gov'ts	36,898	16,887				(4,921)	48,864
Superior Court	64,022	2,409					66,431
Treasurer & Tax Collector	16,695						16,695
Treasurer - Collection Division	31,995			(431)			31,564
Veterans Office	2,468						2,468
Vocational Resources(Conserv. Invest)	856						856
Welfare:							
Administrative & Adoptions Division	184,107	129,587					313,694
Multipurose Senior Services Program	1,609	541					2,150
Women's Detention Center	36,443	19,870					56,313
Unassigned Equipment	130,658		30,125		(68,737)	8,579	100,625
Pending Board Action	101,254			(417)	(1,728)		99,109
Total Equipment	8,207,013	1,265,241	110,753	(110,753)	(116,739)	3,658	9,359,173
TOTAL GENERAL FIXED ASSETS	48,937,418	1,691,703	110,753	(110,753)	(116,739)	3,658	50,516,040

LONG TERM DEBT
ACCOUNT GROUP

COUNTY OF STANISLAUS
SCHEDULE OF CHANGES IN LONG TERM DEBT
For the Fiscal Year Ended June 30,1987

	Balance June 30, 1986	Prior Period Adjustment	Additions	Retirements	Balance June 30, 1987
Earned Compensated Absences	$6,513,916		$130,596		$6,644,512
CSAC Obligation		$5,005,000		$675,000	4,330,000
Total Long Term Debt	$6,513,916	$5,005,000	$130,596	$675,000	$10,974,512

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STATISTICAL INFORMATION

COUNTY OF STANISLAUS
GOVERNMENTAL FUND TYPES EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS

FISCAL YEAR	GENERAL GOVERNMENT	PUBLIC PROTECTION	PUBLIC WAYS	HEALTH AND SANITATION	PUBLIC ASSISTANCE	EDUCATION	RECREATION	DEBT SERVICE	CAPITAL OUTLAY	TRANSFER OUT
1978	5,456,613	17,556,558	3,878,864	7,003,026	64,182,868	2,818,735	1,251,091	299,840	3,684,575	75,000
1979	4,225,411	20,006,229	3,977,973	7,300,310	67,671,133	2,754,176	815,758	291,464	2,421,377	75,000
1980	5,131,467	23,424,098	4,524,207	8,594,941	63,503,443	3,065,252	989,392	283,178	1,891,060	75,000
1981	5,302,120	27,158,232	5,542,978	9,706,821	61,704,359	3,526,579	1,106,674	274,737	1,958,354	1,056,765
1982	6,299,764	30,117,697	6,138,243	11,029,941	71,356,911	4,006,204	1,112,226	318,561	2,607,862	113,186
1983	4,966,964	30,497,630	8,349,137	10,882,331	70,934,763	4,039,408	1,052,090	0	1,413,835	478,706
1984	6,476,420	32,478,511	7,408,730	10,624,704	81,596,404	3,852,494	1,103,227	0	3,129,555	824,123
1985	6,128,553	36,740,253	9,364,487	11,817,494	90,127,353	4,768,805	1,468,622	0	2,808,997	3,832,524
1986	7,068,411	36,611,240	9,144,333	13,124,547	103,864,515	4,391,660	973,088	0	1,496,177	6,923,997
1987	15,816,849	39,700,256	12,175,059	26,803,354	103,319,564	3,150,505	1,280,870	0	0	1,699,373

COUNTY OF STANISLAUS
GOVERNMENTAL FUND TYPES REVENUES BY SOURCE
LAST TEN FISCAL YEARS

FISCAL YEAR	TAXES*	LICENSES AND PERMITS	FINES AND FORFIETURES	USE OF MONEY AND PROPERTY	AID FROM OTHER GOVERNMENTAL SOURCES	CHARGES FOR CURRENT SERVICES	OTHER REVENUES	TRANSFERS IN
1978	28,968,648	352,540	1,097,014	2,009,613	59,188,347	12,841,205	214,706	75,000
1979	19,269,198	394,854	1,375,038	2,900,691	74,584,171	13,154,622	521,337	75,000
1980	22,354,196	1,032,782	1,124,949	4,281,823	68,761,665	15,783,154	805,803	75,000
1981	23,107,935	1,002,376	1,686,450	5,019,884	81,924,933	4,938,007	925,021	3,459,882
1982	23,311,504	1,030,223	1,611,750	5,343,018	89,078,406	5,353,169	934,937	775,179
1983	27,327,073	1,066,478	1,814,622	4,817,619	93,240,573	5,935,474	860,521	478,706
1984	27,057,609	1,146,294	1,688,350	2,743,145	105,367,253	6,881,111	382,376	824,345
1985	28,771,684	1,076,875	1,915,558	1,892,286	113,927,008	6,314,062	442,516	4,871,904
1986	30,617,476	1,168,375	1,630,499	1,351,005	130,555,035	8,581,724	3,949,420	8,395,605
1987	34,396,306	1,726,391	1,670,225	3,240,832	141,631,059	17,329,899	3,241,839	1,434,373

* Includes Special Assessments

COUNTY OF STANISLAUS
PROPERTY TAX CHARGES AND COLLECTIONS (1)
LAST TEN FISCAL YEARS

FISCAL YEAR	SECURED TAX CHARGE	UNSECURED TAX CHARGE	TOTAL TAX CHARGE	COLLECTIONS THROUGH JUNE 30	DELINQUINT BALANCE	RATIO OF DELINQUINCY TO TAX CHARGE
1978	81,137,029	7,629,744	88,766,773	87,455,895	1,310,878	1.477%
1979	45,740,634	4,266,171	50,006,805	49,144,259	862,546	1.725%
1980	53,837,784	4,617,622	58,455,406	57,142,188	1,313,218	2.247%
1981	60,113,683	3,404,977	63,518,660	61,390,586	2,128,074	3.350%
1982	65,196,319	4,020,043	69,216,362	65,518,181	3,698,181	5.343%
1983	70,903,911	4,647,825	75,551,736	71,655,302	3,896,434	5.157%
1984	75,473,339	4,922,370	80,395,709	76,851,708	3,544,001	4.408%
1985	78,648,256	5,013,554	83,661,810	79,393,597	4,268,213	5.102%
1986	83,913,630	5,152,829	89,066,459	84,096,405	4,970,054	5.580%
1987	89,635,168	5,669,499	95,304,667	90,402,151	4,902,516	5.144%

(1) Does not include Airplane Tax

COUNTY OF STANISLAUS
NET ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year	Secured		Unsecured		Total		Ratio of Assessed to Estimated Actual
	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	
1978	799,647,563	3,198,590,252	70,849,431	283,397,724	870,496,994	3,481,987,976	25
1979	1,022,567,664	4,090,270,656	89,179,028	356,716,112	1,111,746,692	4,446,986,768	25
1980	1,210,964,776	4,843,859,104	101,578,548	406,314,192	1,312,543,324	5,250,173,296	25
1981	1,336,880,865	5,347,523,460	68,923,585	275,694,340	1,405,804,450	5,623,217,800	25
1982	5,935,933,125	5,935,933,125	316,559,894	316,559,894	6,252,493,019	6,252,493,019	100
1983	6,442,132,425	6,442,132,425	372,493,702	372,493,702	6,814,626,127	6,814,626,127	100
1984	6,900,734,685	6,900,734,685	391,561,723	391,561,723	7,292,296,408	7,292,296,408	100
1985	7,311,850,044	7,311,850,044	441,387,229	441,387,229	7,753,237,273	7,753,237,273	100
1986	7,825,671,372	7,825,671,372	462,630,251	462,630,251	8,288,301,623	8,288,301,623	100
1987	8,410,488,080	8,410,488,080	522,681,883	522,681,883	8,933,169,963	8,933,169,963	100

NOTE: VALUES ARE FULL VALUE NET OF STATE SUBVENTIONS AS PER THE ASSESSOR'S ASSESSED ROLL, HOWEVER, ADJUSTMENTS AND CANCELLATIONS AFTER PUBLICATION OF THE ROLL ARE NOT INCLUDED.

COUNTY OF STANISLAUS
PROPERTY TAX RATES AND DISTRIBUTION OF GENERAL
LEVY PROPERTY TAX RATE AMONG OVERLAPPING GOVERNMENTS
TEN YEARS ENDED JUNE 30, 1987

FISCAL YEAR	PROPERTY TAX RATES PER $100 OF ASSESSED VALUATION (LOW)	(HIGH)	COUNTY	(2) CITIES	(1),(2) SCHOOL DISTRICT	SPECIAL DISTRICT	TOTAL
1978	8.5800	12.1200	27.71%	6.60%	62.43%	3.26%	100.00%
1979	4.1400	5.1300	28.20%	6.21%	61.49%	4.10%	100.00%
1980	4.0800	4.9800	28.24%	8.49%	58.10%	5.17%	100.00%
1981	4.0300	4.9600	28.23%	8.65%	58.06%	5.06%	100.00%
1982	1.0000	1.2052	28.20%	8.77%	58.05%	4.98%	100.00%
1983	1.0000	1.1282	28.16%	8.88%	58.03%	4.93%	100.00%
1984	1.0000	1.2156	26.56%	8.84%	59.68%	4.92%	100.00%
1985	0.9209	1.2150	26.51%	8.93%	59.61%	4.95%	100.00%
1986	0.9049	1.2136	26.50%	9.05%	59.50%	4.95%	100.00%
1987	0.9004	1.2100	26.51%	9.09%	59.43%	4.97%	100.00%

The county is divided into approximately 614 tax code areas, which are unique combinations of various jurisdictions serving a specific geographical area. The above tax rates, which include levies for general obligation bonds and special assessments, represent the low and high tax rates levied within each tax rate area.

The above allocation percentages are for general levies only and exclude general obligation bond rates and special assessments.

The passage of Proposition 13 on June 6, 1978 enacted Article XIII(A) of the State Constitution. This prohibits the levying of any tax rate, except for existing voter-approved bonded debt, in excess of general tax rate of 1% of assessed value (4% prior to year ended June 30, 1982). The proceeds of this tax are shared by all overlapping local government entities.

(1) Includes Superintendent of Schools
(2) Bonded debt included in all schools and some cities for 1977-78.

COUNTY OF STANISLAUS
PRINCIPAL TAXPAYERS

TAXPAYER	TYPE OF BUSINESS
Proctor Gamble Paper Products	Manufacturing
Pacific Bell	Utility
Gallo Glass	Manufacturing
Gallo Winery	Manufacturing
Tri-Valley Growers	Manufacturing
General Foods Corporation	Manufacturing
Foster Farms	Manufacturing
Hershey Foods Corporation	Manufacturing
Del Monte Corporation	Manufacturing
National Medical Hospital of Modesto	Hospital

FINANCIAL REPORT OF STANISLAUS COUNTY
MISCELLANEOUS STATISTICAL DATA

GEOGRAPHICAL LOCATION: Stanislaus county is located in the central part of the state of California, about 300 miles north of Los Angeles and 90 miles east of San Francisco. The County is bordered on the north by San Joaquin County, on the east by Calaveras and Tuolumne Counties, on the south by Merced County, and on the west by Santa Clara County.

AREA OF COUNTY: Approximately 1,520 square miles

COUNTY SEAT: Modesto, California

FORM OF GOVERNMENT: General Law, County governed by five-member Board of Supervisors.

DATE COUNTY FORMED: April 1, 1854

FISCAL YEAR BEGINS: July 1.

POPULATION: (State Board of Finance)

YEAR	POPULATION	% INCREASE
1935	65,700	
1940	74,800	12.17%
1950	127,200	41.19%
1960	157,294	19.13%
1970	194,506	19.13%
1980	265,902	26.85%
1986	309,400	16.36%
1987	320,645	3.51%

INCORPORATED CITIES:

Ceres	Patterson
Hughson	Riverbank
Modesto	Turlock
Newman	Waterford
Oakdale	

TOTAL COUNTY EMPLOYEES: (AT JUNE 30) (County Payroll Register)

YEAR	FULL TIME	PART TIME	TOTAL
1979	2,187	334	2,521
1980	2,407	382	2,789
1981	2,549	395	2,944
1982	2,530	406	2,936
1983	2,451	427	2,878
1984	2,481	434	2,915
1985	2,546	508	3,054
1986	2,458	521	2,979
1987	2,455	521	2,976

FINANCIAL REPORT OF STANISLAUS COUNTY
MISCELLANEOUS STATITICAL DATA

SPECIAL DISTRICTS:
(County Auditor-Controller Records)

Air Pollution Control	1
Association of Governments	1
Cemetary	3
Community Service	9
County Service Area (Zones)	
Lighting	20
General	2
Drainage	2
Emergency Medical Services	1
Fire Districts	19
Flood Control	1
Hospital	3
Irrigation	4
Levee	1
Mosquito Abatement	2
Reclamation Districts	2
Redevelopment Agency	2
Resource Consevation	4
Sanitary	2
Water	1
Total	89

CONSTRUCTION PERMITS:
(County Building Department)

Calendar Year	# of Permits	Cost of Permits
1977	4,780	$235,369
1978	4,643	278,887
1979	4,768	360,425
1980	4,017	401,474
1981	3,611	422,020
1982	2,867	344,292
1983	3,214	367,151
1984	3,593	421,092
1985	3,159	355,005
1986	3,945	447,025

FINANCIAL REPORT OF STANISLAUS COUNTY
MISCELLANEOUS STATITICAL DATA

PRINCIPAL EMPLOYERS IN STANISLAUS COUNTY
AS OF APRIL 1. 1987
(Stanislaus County Economic Development Corporation)

NAME OF COMPANY	EMPLOYEES	TYPE OF BUSINESS
Stanislaus County	2,700	Government
S & W Fine Foods-Tri Valley Growers	2,500	Food Products
Modesto City Schools	2,000	Schools
Gallo Winery	2,000	Wines
Doctor's Medical Center	1,100	Hospital
Gallo Glass	1,070	Glass Bottles
Modesto Junior College	1,020	College
Louis Rich	970	Turkey Processing
California State University-Stanislaus	900	University
City of Modesto	860	Government
Campbell's Soup	850	Frozen Specialty Foods
Emanual Hospital	800	Hospital
Hershey's Food	750	Chocolate Foods

REGISTERED VOTERS: General Election November 4, 1986
(County Registrar of Voters) 138,859

NUMBER VOTING: 76,543

PERCENT VOTING: 55.12%

MILES OF COUNTY-
MAINTAINED ROADS: 1,590
(County Department
of Public Works)

Special Assessment Collections

The County has no special assessments.

Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt per Capita

The County has no bonded debt.

Computaion of Legal Debt Margin

The County has no bonded debt.

Computation of Overlapping Debt

The County has no bonded debt.

Ratio of Annual Debt Service for General Bonded Debt to Total General Expenditures

The County has no bonded debt.

Revenue Bond Coverage

The County has no revenue bonds.